

# असाधारण EXTRAORDINARY

भाग गि—सण्ड 2 PART II—Section 2

# प्राधिकार से प्रकासित PUBLISHED BY AUTHORITY

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नई विल्ली, शक्तवार, विसम्बर 13, 1985/प्रप्रहायरा 22, 1907 NEW DELHI, FRIDAY, DECEMBER 13, 1985/AGRAHAYANA 22, 1907

इस भाग में भिम्न पुष्ठ संख्या की जाती है जिससे कि यह अक्षण संकलन अरेरूप में रक्ता जासकी।

Separate paging is given to this Part in order that it may be filed as a separate compliation

# LOK SABHA

The following Bills were introduced in Lok Sabha on the 13th December, 1985:---

BILL No. 202 of 1985

A Bill to provide for tariff for Central duties of excise.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows: -

- 1. (1) This Act may be called the Central Excise Tariff Act, 1985.
- (2) It extends to the whole of India.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. The rates at which duties of excise shall be levied under the Central

Excises and Salt Act, 1944 are specified in the Schedule.

3. (1) Where, in respect of any goods, the Central Government is satisfled that the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 should be increased and that circumstances exist which render it necessary to take immediate action, the Central Government may, by notification in the Official Gazette, direct an amendment of the Schedule to be made so as to substitute for the rate of duty specified in the Schedule in respect of such goods,-

(a) in a case where the rate of duty as specified in the Schedule as in force immediately before the issue of such notification is nil, a rate of duty not exceeding fifty per cent. ad valorem expressed in

Short title. extent and commencement.

Duties specified in the Schedule to be levied.

Emergency power of Central Government to increase duty of excise.

1 of 1944.

1 of 1944.

any form or method;

(b) in any other case, a rate of duty which shall not be more than twice the rate of duty specified in respect of such goods in the Schedule as in force immediately before the issue of the said notification:

Provided that the Central Government shall not issue any notification under this sub-section for substituting the rate of duty in respect of any goods as specified by an earlier notification issued under this subsection by that Government before such earlier notification has been approved with or without modifications under sub-section (2).

Explanation.—"Form or method", in relation to a rate of duty of excise, means the basis, namely, valuation, weight, number, length, area, volume or other measure with reference to which the duty may be levied.

- (2) Every notification under sub-section (1) shall be laid before each House of Parliament, if it is sitting, as soon as may be after the issue of the notification, and, if it is not sitting, within seven days of its re-assembly, and the Central Government shall seek the approval of Parliament to the notification by a resolution moved within a period of fifteen days beginning with the day on which the notification is so laid before the House of the People and if Parliament makes any modification in the notification or directs that the notification should cease to have effect, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be, but without prejudice to the validity of anything previously done thereunder.
- (3) For the removal of doubts, it is hereby declared that any notification issued under sub-section (1), including any such notification approved or modified under sub-section (2), may be rescinded by the Central Government at any time by notification in the Official Gazette.
  - 4. (1) In the Central Excises and Salt Act; 1944,—
  - (a) for the words "First Schedule", wherever they occur, the words and figures "Schedule to the Central Excise Tariff Act, 1985" shall be substituted:
  - (b) in section 2, for clause (f), the following clause shall be substituted, namely:—
    - '(f) "manufacture" includes any process,---
    - (i) incidental or ancillary to the completion of a manufactured product; and
    - (ii) which is specified in relation to any goods in the Section or Chapter notes of the Schedule to the Central Excise Tariff Act, 1985 as amounting to manufacture.

and the word "manufacturer" shall be construed accordingly and shall include not only a person who employs hired labour in the production or manufacture of excisable goods, but also any person who engages in their production or manufacture on his own account;";

- (c) the First Schedule shall be omitted.
- (2) Any reference to the expression "First Schedule to the Central Excises and Salt Act, 1944" in any Central Act shall, on and after the commencement of this Act, be construed as a reference to the Schedule to this Act.

and construction of references to, the First Schedule to Act 1 of 1944.

Consequen-

tial amend-

ments of.

1 of 1944.

# THE SCHEDULE—Excise TARIFF

# (See section 2)

Rules for the interpretation of this Schedule

- 1. The titles of Sections and Chapters are provided for ease or reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the provisions hereinafter contained.
- 2. (a) Any reference in a heading to goods shall be taken to include a reference to that goods incomplete or unfinished, provided that, the incomplete or unfinished goods have the essential character of the complete or finished goods. It shall also be taken to include a reference to that goods complete or finished (or falling to be classified as complete or finished by virtue of this rule), removed unassembled or disassembled.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles contained in rule 3.
- 3. When by application of sub-rule (b) of rule 2 or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in the numerical order among those which equally merit consideration.
- 4. Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.
- 5. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related Chapter Notes and, mutatis mutandis, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purposes of this rule, the relative Section Notes also apply, unless the context otherwise requires.

# General Explanatory Notes

- 1. Where in column (3) of this Schedule, the description of an article or group of articles under a heading is preceded by "-", the said article or group of articles shall be taken to be a sub-classification of the article or group of articles covered by the said heading. Where, however, the description of an article or group of articles is preceded by "--", the said article or group of articles shall be taken to be a sub-classification of the immediately preceding description of article or group of articles which has"—".
- 2. The abbreviation "%" in column (4) of this Schedule in relation to the rate of duty indicates that duty on the goods to which the entry relates shall be charged on the basis of the value of the goods as defined in section 4 or the tariff value fixed under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), the duty being equal to such percentage of the value or tariff value as is indicated in that column.

# SECTION 1

# ANIMAL PRÓDUCTS

### Notes

- 1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- 2. Except where the context otherwise requires, throughout this Schedule any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

### **CHAPTER 2**

#### MEAT AND EDIBLE MEAT OFFAL

#### NOTES

- 1. This Chapter does not cover:-
- (a) Products of the kind unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (Chapter 5) or animal blood (Chapter 5 or 30); or
  - (c) Animal fat, other than pig fat (Chapter 15).
- 2. This Chapter covers products, which are chilled, frozen and salted, in brine, dried or smoked but not otherwise prepared.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods | Rate of duty |
|----------------|------------------------|----------------------|--------------|
| (1)            | (2)                    | (3)                  | . (4)        |
| 02.01          | 0201.00                | MEAT AND EDIBLE MEA  | T OFFALS Nil |

# CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

- 1. This Chapter does not cover:
  - (a) Meat of marine mammals (Chapter 2).

- (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (Chapter 23); or
- (c) Caviar or caviar substitutes prepared from fish eggs (Chapter 16).
- 2. This Chapter covers products, which are chilled, frozen and salted, in brine, dried or smoked but not otherwise prepared and crustaceans, in shell, simply boiled in water.

| Heading No. | Sub-<br>heading<br>No. | Description of goods | Rate of duty |   |
|-------------|------------------------|----------------------|--------------|---|
| (1)         | (2)                    | (3)                  | (4)          | - |

03.01 0301.00 FISH AND CRUSTACEANS, MOLLUSCS Nil AND OTHER AQUATIC INVERTE-BRATES

#### CHAPTER 4

DAIRY PRODUCE; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

- 1. The expression, "Milk" means full cream milk or partially or completely skimmed milk.
- 2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.03 provided that they have the three following characteristics:—
  - (a) a milkfat content, by weight of the dry matter, of 5 per cent. or more;
  - (b) a dry matter content, by weight, of at least 70 per cent. but not exceeding 85 per cent.; and
    - (c) they are moulded or capable of being moulded.
- 3. In this Chapter, the expression, "unit container" means a container, whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister), designed to hold a predetermined quantity or number.

4. Heading No. 04.04 applies, inter alia, to butter-milk, curdled milk, cream, yogurt, whey, curd, and products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa.

| Heading<br>No.             | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------------------|------------------------|--|--------------|
| (1)                        | (2)                    | (3)  | (4)          |
| <b>04</b> .01              | 1                      | MILK AND GREAM, GONGEN-<br>TRATED OR GONTAINING<br>ADDED SUGAR OR OTHER<br>SWEETENING MATTER                                       |              |
|                            | of w                   | r in relation to the manufacture<br>hich any process is ordinarily<br>led on with the aid of power:                                |              |
| 04                         | or                     | voured milk, whether sweetened<br>not, put up in unit containers<br>l ordinarily intended for sale                                 | Nil          |
| 040                        |                        | immod milk powder, specially repared for feeding infants   | Nil          |
| 040                        | p<br>fe                | mmed milk powder, other than owder specially propared for coding infants, put up in unit ontainers and ordinarily intended or sale | 15%          |
| 040                        | w<br>in                | contrated (condensed) milk, hether sweetened or not, put up unit containers and ordinarily tended for sale                         | 15%          |
|                            | 01.19Oth<br>01.90-Oth  |  | iNil<br>Nil  |
| 04.02                      | BU'.<br>OF             | rter, whether pasteuriser<br>R not   | )            |
| 040                        | of                     | r in relation to the manufacture<br>which any process is ordinarily<br>arried on with the aid of power                             | 10%          |
| 040                        | 02 . 90 - Oth          | đi –   | Nil          |
| 04.03                      | P                      | EESE, PASTEURISED OR<br>ROCESSED   |              |
| 040                        | of                     | r in relation to the manufacture<br>which any process is ordinarily<br>rried on with the aid of power                              | 15%          |
| 040                        | 3.90 <b>- O</b> tho    | er   | Nil          |
| <b>04.04</b> ' <b>0</b> 40 | BI<br>O                | HER DAIRY PRODUCE; EDI-<br>LE PRODUCTS OF ANIMAL<br>RIGIN, NOT ELSEWHERE<br>PECIFIED OR INCLUDED                                   | Nil          |

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

#### Notes

- 1. This Chapter does not cover:-
- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) and parings and similar waste of raw hides or skins; or
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI).

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods 1   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 05,01          | 0501.00                | PRODUCTS OF ANIMAL ORIGIN,<br>NOT ELSEWHERE SPECIFIED<br>OR INCLUDED | Nil          |

# SECTION II

#### Note

In this Section, the expression, 'unit container' means a container, whether large or small, (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

# CHAPTER 7

# EDIBLE VEGETABLES AND ROOTS AND TUBERS

#### NOTES

- 1. In this Chapter, the word "vegetables" includes edible mush-rooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (Zea mays var. saccharata), fruits of the genus Capsicum or of the genus Pimenta, fennel, parsley, chervil, tarragon, cress and sweet marjoram (Majorana hortensis or Origanum majorana).
  - 2. This Chapter covers all dried vegetables of the kinds other than:-
  - (a) sweet corn in the forms—flours, groats, meal pellets, grains hulled, rolled, flaked pearled, sliced or kibbled (Chapter 11);
    - (b) flour, meal and flakes of potatoes (Chapter 11);
    - (c) flour and meal of dried leguminous vegetables (Chapter 11).

| 8              | THI                    | E GAZETTE OF INDIA EXTRAORDI   | NARY [Part II— |
|----------------|------------------------|--|----------------|
|                | ·-                     | ed or crushed or ground fruits of<br>nenta are excluded from this Cha  | -              |
| Heading<br>No. | Sub-<br>hoading<br>No. | Description of goods   | Rate of duty   |
| (1)            | (2)                    | (3)  | (4)            |
| 07.01          | X                      | DRIED VEGETABLES, INCLUDING POTATOES, ONIONS AND MUSHROOMS, WHOLE, GUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED; DRIED LEGUMINOUS VEGETABLES, INCLUDING PEAS AND BEANS SHELLED, WHETHER OR NOT SKINNED OR SPLIT. | ,<br>,         |
|                | 0701.10                | •Put up in unit containers and ordinarily intended for sale  | 15%            |
|                | 0701.90                | -Other   | Nil            |
| 07.02          | 0702.00                | OTHER EDIBLE VEGETABLES, ROOTS AND TUBERS.   | Nil            |
| <del></del>    |                        | CHAPTER 8  |                |
| EDIBLE         | FRUIT AI               | ND NUTS; PEEL OF CITRUS FI<br>Note   | RUIT OR MELONS |
| This C         | Chapter do             | es not cover inedible fruits or nu   | its,           |
| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty   |
| (1)            | (2)                    | (3)  | (4)            |
| 10.80          |                        | EDIBLE FRUIT AND NUTS; PEEL OF GITRUS FRUIT OR MELONS  |                |
| ,              | 0801.10                | Put up in unit containers and ordinarily intended for sale, whether or not containing any added ingredient, including sugar or other sweetening matter   | 10%            |
|                | 0801.90                | -Other   | Nil            |

# COFFEE, TEA AND SPICES

# NOTES

- 1. In heading No. 09.01, 'Coffee' means the seed of the coffee tree (coffea), but does not include the seed while still attached to the tree. This heading includes coffee in powder form.
- 2. For the purposes of heading No. 09.02, blending, sorting, packing, or repacking into smaller containers shall amount to 'manufacture'.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  |                               | Rate      | of duty  |
|----------------|------------------------|---|-------------------------------|-----------|--|
| (1)            | (2)                    | (3)   | <u>-</u>                      |           | (4)  |
| og. ot         |                        | COFFEE, WHETHER OR NOT CURED OR ROASTED OR DEGAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION                                  |                               |           |  |
|                |                        | -Gured coffee:  |                               |           |  |
|                | 0901,11                | Liberia and Excelsia  | Rs.                           | 75        | per quintal  |
|                | 0901,19                | Other   | Rs.                           | 100       | per quintal  |
|                | 0901,20                | <ul> <li>Goffee substitutes containing coff<br/>in any proportion</li> </ul>  | lce.                          | 12%       | <b>%</b>   |
|                | 0901,90                | Other .   |                               | 120       | <b>'</b> o   |
| 09.02          |                        | TEA, INCLUDING TEA WAST   | E                             |           |  |
|                |                        | •Green tea and black tea:   |                               |           |  |
|                | 0902.11                | - Packed in unit containers of content<br>not exceeding 25 grams and or-<br>dinarily intended for sale to consu-<br>mers in that pack                                     | <b>plu</b><br>th<br>ler<br>su | aise po   | duty for<br>ne beirg<br>under                            |
|                | ogo <b>2</b> , 12 -    | -Packed in unit containers of conter<br>exceeding 25 grams but not<br>exceeding 20 kilograms, whether of<br>not ordinarily intended for sale<br>to consumers in that pack | <i>plu</i><br>r tin<br>un     | s the car | er kilogram<br>dutv for the<br>ng leviable<br>ub-headirg |
|                | 0902.13 -              | -Packed in bags for retail consump-<br>tion, known as 'tea bags'  | for<br>lev                    | the       | the duty<br>time being<br>under sub-                     |

0902.19 --Other

heading 0902,19

Rs. 2 per kilogram

| Heading<br>No. | Sub-headi<br>No.                  | Description of goods  | Rate of duty                                    |
|----------------|-----------------------------------|---|---|
| (1)            | (2)                               | (3)   | (4)   |
|                | 0902.21 ·<br>0902.29 ·<br>0902.90 |   | Nil<br>Rs. 2 per kılogram<br>Rs. 2 per kilogram |
| 09.03          | 0903,10                           | SPICES -Ground or powdered, put up in unit containers and ordinarily intended for sale. | Nil   |
|                | 0903.90                           | -Other  | Nil   |

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

- 1. This Chapter does not cover:-
- (a) Roasted mult put up as coffee substitutes (heading No. 09.01 or 21.01);
  - (b) Prepared flours, meals or starches of heading No. 19.01;
  - (c) Corn flakes or other products of heading No. 19.04;
  - (d) Vegetables, prepared or preserved, of heading No. 20.01;
  - (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toolet preparations (Chapter 33).
- 2. Products from the milling of cereals listed below fall in this Chapter, if they have, by weight on the dry product, with a starch content exceeding 45 per cent, and an ash content (after deduction of any added minerals) not exceeding that indicated in the list:—

| GERE   | ALS                                       |   |  |   |               |               |               |               |               |               | SH<br>FENT    |
|--------|---|---|--|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Wheat  | and ry                                    |   | ,  |   |               | •             |               |               |               | •             | 2.5%          |
| Barlcy | •   |   | •  |   | -             |               |               | •             | •             |               | 3%            |
| Oats   | •   |   |  |   |               |               | •             |               | •             | •             | 5%            |
| Maize  | (Corn)                                    | and   | grain  | sorgh   | um            | -             |               |               | •             |               | 2%            |
| Rice . | •   |   |  | •   |               | •             | •             | •             | •             |               | 1.6%          |
| Buck \ | Wheat                                     | •   | •  |   |               |               |               |               |               |               | 4%            |
|        | Wheat<br>Barley<br>Oats<br>Maize<br>Rice. | Wheat and ryo Barley . Oats . Maize (Gorn) Rice . | Wheat and ryc .  Barley  Oats  Maize (Gorn) and Rice | Wheat and ryc  Barley  Oats  Maize (Corn) and grain  Rice | Wheat and ryc |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | (3)  | (4)          |
| 11,01          | -                    | PRODUCTS OF THE MILLING INDUSTRY INCLUDING CEREAL FLOURS, CEREAL GROATS, MEAL, GEREAL GRAINS AND FLOUR, MEAL OR FLAKES OF VEGETABLES. Grains, hulled, rolled, flaked, pearled, |              |
|                | 1101.11 -            | sliced or kibbled, of barley or oats:  -Put up in unit containors and ordinarily intended for sale   | 15%          |
|                | 1101.19              |  | Nil          |
|                | 1101.90 -0           | Other products of the milling industry   | Nil          |
| 11,02          | 1102.00              | MALT   | 12%          |
| 11.03          | ;                    | STARCIUS   |              |
|                | 1103.10 -l           | in or m relation to the munufacture of which any process is ordinarily carried on with the aid of power  | 15%          |
|                | 1103.90 -0           | Other  | Nıl          |
| 11.04          | 1104.00 -I           | NULIN; WHEA'T GLUTEN,<br>WHETHER: OR NOT DRIED   | 12%          |

# LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

- 1. This Chapter does not apply to:—
- (a) Liquorice extracts containing more than 10 per cent. by weight of sucrose or put up as confectionery (heading No. 1704);
  - (b) Malt extract (heading No. 19.01);
- (c) Camphor, glycyrrhizin or other products of heading No. 29.06 or 29.11;
  - (d) Medicaments or blood grouping reagents (Chapter 30);
  - (e) Tanning or dyeing extracts (Chapter 32);
- (f) Essential oils, concretes, absolutes and resinoids or aqueous distillates and aqueous solutions of essential oils (Chapter 33); or
- (g) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods                                    | Rate of duty |
|----------------|----------------------|---|--------------|
| (1)            | (3)                  | (3)   | (4)          |
| 13.01          |                      | LAG; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS |              |
|                | 1301 10 <b>-</b> L   | ac  | Nil          |
|                | 1301 90 <b>-</b> C   | )ther   | 12%          |

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED

### Notes

- 1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2. This Chapter applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (Chapter 44); wood wool (Chapter 44).

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 14.01          | 1401.00                | VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED. | 12%          |

# SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAV-AGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

# **CHAPTER 15**

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAV-AGE PRODUCTS, PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

#### Notes

1. This Chapter does not cover:

1

- (a) Pig fat or poultry fat;
- (b) Cocoa butter, fat and oil (Chapter 18);
- (c) Edible preparations of Chapter 21;

- (d) Greaves and residues of Chapter 23;
- (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Factice derived from oils (Chapter 40).
- 2. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.07.
- 3. In this Chapter, the expression 'fixed vegetable oils' means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).

| Heading<br>No. | Sub-headi<br>No. | ng Description of goods  | Rate of duty      |
|----------------|------------------|--|-------------------|
| (1)            | (2)              | (3)  | (4)               |
| 15.01          | 1501.00          | ANIMAL (INCLUDING FISH) FATS AND OILS, CRUDE, REFINED OR PURIFIED  | 12%               |
| 15.02          | 1502,00          | FIXED VEGETABLE OILS, THE FOLLOWING, NAMELY, GOTTON SEED OIL, NEEM SEED OIL, KARANJ OIL, SILK GOTTON SEED OIL, RICE BRAN OIL, KHAKHAN OIL, PALM OIL, WATER MELON OIL, SAL OIL, MAHUA OIL, KUSUM OIL, RUBBER SEED OIL, MANGO KERNEL OIL, KOKUM OIL, DHUPA OIL, UNDI OIL, MAROTI OIL, PISA OIL AND NAHOR OIL, AND THEIR FRACTIONS. | Nil               |
| 15.03          | 1503.10          | FIXED VEGETABLE OILS,<br>OTHER THAN THOSE OF<br>HEADING NO. 15.02<br>-Which have undergone, subsequent   | Rs. 100 per tonne |
|                |                  | to their extraction, any one or<br>more of the following processes,<br>namely:   |                   |
|                |                  | <ul><li>(1) Treatment with an alkali or acid</li><li>(2) Bleaching</li><li>(3) Deodorisation</li></ul>   |                   |
|                | 1503.90          | -Other   | Nil               |
| 15.04          | 1504.00          | VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED BUT NOT FURTHER PREPARED.   | 10%               |
| 15.05          | 1505.00          | INDUSTRIAL MONOGARBOXY-<br>LIC FATTY ACIDS; ACID OILS<br>FROM REFINING; INDUSTRIAL<br>FATTY ALCOHOLS   |                   |

| Heading<br>No. | Sub-hea-<br>ing No. | d- Description of goods   | Rate of duty |
|----------------|---------------------|---|--------------|
| (1)            | (2)                 | (3)   | (4)          |
| 15.06          |                     | GLYGEROL (GLYGERINE); GL-<br>YGEROL WATERS AND GLY-<br>GEROL LYES   |              |
|                | -(                  | Glycerol (glycerine) :  |              |
|                | 1506.111            | Unrefined .   | 15%          |
|                | 1506,12]            | Refined   | 15%          |
|                | 1506,20 -           | Glycerol waters and glycerol lycs   | 15%          |
| 15.07          | 1507.00             | VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED; DEGRAS, RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES  | 12%          |
| 15.08          |                     | MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS; ANIMAL OR VEGETABLE FATS AND OILS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED; INEDIBLE MIXTURES OR PREPARATIONS OF FATS AND OILS OF THIS CHAPTER |              |
|                | 1508.10             | -Linoxyn  | 40%          |
|                | -                   | -Other  | 12%          |

# SECTION IV

# PREPARED FOODSTUFFS; BEVERAGES AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

# Note

In this Section, the expression, 'unit container', means a container whether large or small (for example, tin, can, box, jar, bottle, bag or carton, drum, barrel or canister) designed to hold a predetermined quantity or number.

# CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | (3)  | (4)          |
| 1 <b>6</b> .01 |                      | PREPARATIONS OF MEAT, OF<br>FISH OR OF GRUSTAGEANS,<br>MOLLUSGS OR OTHER |              |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods | Rate of duty |
|----------------|----------------------|----------------------|--------------|
| (1)            | (2)                  | (3)                  | (4)          |

AQUATIC INVERTEBRATES, INCLUDING SAUSAGES AND SIMILAR PRODUCTS, EXTRACTS AND JUICES, PREPARED OR PRESERVED FISH AND CAVIAR AND CAVIAR SUBSTITUTES

-Put up in unit containers and ordinarily intended for sale:

1601.11 -- Cooked, peeled and frozen prawns and shrimps

1601.19 --Other

1601.90 -Other

Nil

Nil

15%

# CHAPTER 17 SUGAR AND SUGAR CONFECTIONERY

### NOTES

- 1. This Chapter does not cover:
  - (a) Sugar confectionery containing cocoa of Chapter 18;
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) and other products of heading No. 29.13; or
  - (c) Medicaments and other products of Chapter 30.
- 2. For the purposes of this Chapter, 'Sugar' means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105°C would be more than 90.
  - 3. For the purposes of this Chapter,—
  - (a) 'khandsari sugar' means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed;
  - (b) 'palmyra sugar' means sugar manufactured from the juice of the palmyra palm or from jaggery obtained by boiling the juice of the palmyra palm.

| Heading<br>No. | Sub-head-<br>ing No | Description of goods  | Rate of duty |
|----------------|---------------------|---|--------------|
| (1)            | (2)                 | (3)   | (4)          |
| 17 01          |                     | CANE OR BEET SUGAR AND<br>CHEMICALLY PURE SUCR-<br>OSE, IN SOLID FORM   |              |
|                | 1701 10             | -Sugar, in or in relation to the manufacture of which no process is ordinarily carried on with the aid of power | Nil          |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty       |
|----------------|----------------------|--|--------------------|
| (1)            | (3)                  | (3)  | (4)                |
|                | 1701.20              | -Khandsari sugar   | Nil                |
|                |                      | -Gane sugar, other than khandsari sugar:   |                    |
|                | 1701.31              | -Required by the Central Govern-<br>ment to be sold under clause (f) of<br>sub-section (2) of section 3 of the<br>Essential Commodities Act, 1955<br>(10 of 1955)  | Rs. 17 per quintal |
|                | 1701.39              | Other  | Rs. 24 per quintal |
|                | 1701.90              | -Other   | 12%                |
| 17.02          |                      | OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTO-SE, MALTOSE, GLUCOSE AND FRUCTOSE IN ANY FORM AND PREPARATIONS THEREOF; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR GOLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL |                    |
|                | ,                    | -Other sugars, including chemically<br>pure lactose, maltose, glucose<br>and fructose in any form:   |                    |
|                | 1702.11              | Palmyra sugar  | Nil                |
|                | 1702.19              | - Other  | 15%                |
|                |                      | -Preparations of other[sugars:   |                    |
|                | 1702.21              | In which the reducing sugars express-<br>ed as anhydrous dextrose amount<br>to more than 80% by weight   | 15%                |
|                | 1702.29              | Other  | 12%                |
|                | 1702.30              | -Sugar syrups not containing added<br>flavouring or colouring matter;<br>artificial honey, whether or not<br>mixed with natural honey; caramel   | 12%                |
| 17.03          |                      | MOLASSES, RESULTING FROM<br>THE EXTRACTION OR RE-<br>FINING OF SUGAR.  |                    |
|                | 1703.10              | -Gane molasses produced in the ma-<br>nufacture of sugar by the vacuum<br>pan process  | Rs. 30 per tonne   |
|                | 1703.90              | -Other   | Nil                |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods  | Rate of duty |
|----------------|----------------------|---|--------------|
| (1)            | (2)                  | (3)   | (4)          |
| 17.04          |                      | SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA |              |
|                | 1704.10              | -Ghewing gum, whether or not sugar coated                             | 10%          |
|                | 1704.90              | -Other  | 12%          |

# COCOA AND COCOA PREPARATIONS

# NOTES

- 1. This Chapter does not cover preparations of heading No. 04.04, 19.01, 19.04, 19.05, 21.05, 22.02 or 30.03.
- 2. Heading No. 18.04 includes sugar confectionery containing cocoa and other food preparations containing cocoa.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                   |
|----------------|------------------------|---|--------------------------------|
| (1)            | (2)                    | (3)   | (4)                            |
| 18.01          | 1801.00                | COCOA BUTTER, FAT AND OIL   | 12%                            |
| 18.02          | 1802.00                | COCOA POWDER, WHETHER<br>OR NOT CONTAINING ADD-<br>ED SUGAR OR OTHER SW-<br>EETENING MATTER.                    | 10%                            |
| 18.03          | 1803.00                | CHOCOLATES IN ANY FORM, WHETHER OR NOT CONTAINING NUTS, FRUIT KERNELS OR FRUITS, INCLUDING DRINKING CHOCOLATES. | 10 <sup>6</sup> / <sub>0</sub> |
| 18.04          | 1804.00                | OTHER FOOD PREPARATIONS CONTAINING COCOA.   | 12%                            |

# CHAPTER 19

# PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRY COOKS' PRODUCTS

- 1. This Chapter does not cover: -
- (a) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.02); or

(b) Medicaments or other products of Chapter 30.

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2. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of Chapter 18.

| Heading<br>No . | Sub-<br>heading<br>No . | Description of goods  | Rate of duty |
|-----------------|-------------------------|---|--------------|
| (1)             | (2)                     | (3)   | (4)          |
| 19.01           |                         | MALT EXTRACT, FOOD PRE-PARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION BY WEIGHT OF LESS THAN 50%, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PRE-PARATIONS OF MILK AND CREAM, NOT CONTAINING COCOA POWDER IN A PROPORTION BY WEIGHT OF LESS THAN 10%, NOT ELSEWHERE SPECIFIED OR INCLUDED.  -Put "up in "unit containers and ordinarily intended for sale; |              |
|                 | 1901.14                 | For infant/use  | Nil          |
|                 | 1901,19                 | Other   | 15%          |
|                 | 1901.90                 | -Other  | Nil          |
| 19,02           |                         | PASTA, WHETHER OR NOT<br>GOOKED OR STUFFED<br>(WITH MEAT OR OTHER<br>SUBSTANCES) OR OTHER-<br>WISE PREPARED, SUCH<br>AS SPAGHETTI, MACARONI,<br>VERMICELLI, NOODLES,<br>WHETHER OR NOT PRE-<br>PARED  |              |
|                 | 1902,10                 | -Vermicelli   | Nil          |
|                 | 1902,20                 | -Spaghetti, 'macaroni and noodles,<br>put up in unit containers and<br>ordinarily intended for sale   | Nil          |
|                 | 1902 90                 | -Other  | Nil 1        |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | (3)  | (4)          |
| 19.03          | <u> </u>             | TAPIOGA AND SAGO AND SUBSTITUTES THEREOF PREPARED FROM STARCH, INCLUDING ARROW-ROOT, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS, POWDER OR IN SIMILAR FORMS   |              |
|                | 1903, 10 -           | Put up in unit containers and ordinarily intended for sale   | Nil          |
|                | 1903.90 -            | Other  | Nil          |
| 19.04          | <b>1</b>             | PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF GEREALS OR GEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS, OTHER THAN MAIZE (CORN), IN GRAIN FORM, PRE-COOKED OR OTHERWISE PREPARED                    |              |
|                | 1904.10 -            | Corn flakes or wheat flakes put up<br>in unit containers and ordinarily<br>intended for sale   | 15%          |
|                | 1904.90 -            | Other  | Nil          |
| 19.05          |                      | BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT GONTAINING GOCOA, GOMMUNION WAFERS, EMPTY GAGHETS OF A KIND SUITABLE FOR PHARMACEUTIGALUSE, SEALING WAFERS, RIGE PAPER AND SIMILAR PRODUCTS |              |
|                |                      | -Biscuits; waffles and wafers  |              |
|                | 1905,11 -            | In or in relation to the manufacture<br>of which any process is ordinarily<br>carried on with the aid of power   | 10%          |
|                | 1905.19 -            | -Other   | Nil          |
|                |                      | Gakes and pastry:  |              |
|                | 1905.21 -            | -In or in relation to the manufacture<br>of which any process is ordinarily<br>carried on with the aid of power  | e Nil        |
|                |                      |  |              |
|                | 1905.29 -            | -Other   | Nil          |

### CHAPTER 20

# PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

#### Notes

- 1. This Chapter covers only products which are prepared or preserved by processes other than merely chilled or frozen, or put in provisional preservative solutions, or dried, dehydrated or evaporated.
- 2. This Chapter does not cover fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (Chapter 17) or chocolate confectionery (Chapter 18).

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | (3)  | (4)          |
| 20 01          |                      | PREPARATIONS OF VEGETA- BLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS, INGLUDING JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, FRUIT JUICES AND VEGE- TABLE JUICES, WHETHER OR NOT GONTAINING ADDED SUGAR OR OTHER SWEETENING MAITER |              |
|                | 2001 10 -            | Put up in unit containers and ordi-<br>narily intended for sale  | 10%          |
|                | 2001 90 -            | Other  | Nil          |

# CHAPTER 21

#### MISCELLANEOUS EDIBLE PREPARATIONS

- 1. This Chapter does not cover:
- (a) Yeast put up as a medicament or other products of Chapter 30;
  - (b) Prepared enzymes of Chapter 35.
- 2. For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes.

- 3. In this Chapter, 'Pan Masala' means any preparation containing betel nuts and any one or more of other ingredients such as lime, katha (catechu), cardamom, copra, menthol and tobacco.
- 4. In this Chapter, 'brand name' means a brand name, whether registered or not, that is to say, a name or a mark, such as, a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.
  - 5. Heading No. 21.07, inter alia includes:
    - (a) protein concentrates and textured protein substances;
  - (b) preparations for use, either directly or after processing (such as cooking; dissolving or boiling in water, milk or other liquids), for human consumption;
  - (c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption;
  - (d) powders for table creams, jellies, ice-creams and similar preparations, whether or not sweetened;
  - (e) flavouring powders for making beverages, whether or not sweetened;
    - (f) peanut butter;
  - (g) preparations consisting of tea or coffee and milk powder, sugar and any other added ingredients;
  - (h) preparations (for example, tablets) consisting of saccharia and a foodstuff, such as lactose, used for sweetening purposes;
  - (i) pre-cooked rice cooked either fully or partially and their dehydrates; and
  - (j) preparations for lemonades or other beverages, consisting, for example, of: flavoured or coloured syrups, syrup flavoured with an added concentrated extract, syrup flavoured with fruit juices and concentrated fruit juice with added ingredients.

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods  | Rate of duty |
|----------------|----------------------|---|--------------|
| (1)            | (2)                  | (3)   | (4)          |
| gr c.          |                      | EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE OR TEA, AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR   WITH A BASIS OF COFFEE OR TEA; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF. |              |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty  |
|----------------|----------------------|--|---|
| (1)            | (2)                  | (3)  | (4)   |
|                | 2101.10              | •Extracts, essenced and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee             | 25% plus the duty<br>for the time being<br>leviable on cured<br>coffee under head-<br>ing No. 09.01 |
|                | 2101.20              | -Extracts, essences and concentrates, of tea and preparations with a basis of these extracts, essences or concentrates or with a basis of tea                    | 10% plus the duty<br>for the time being<br>leviable on tea<br>under sub-head-<br>ing No. 0902.19    |
|                | 2101.30              | -Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof   | 12%   |
| 21.02          |                      | YEASTS (ACTIVE OR INAG-<br>TIVE); OTHER SINGLE-GELL<br>MIGRO-ORGANISMS, DEAD<br>(BUT NOT INGLUDING VAG-<br>GINES OF GHAPTER 30); PRE-<br>PARED BAKING POWDERS    |   |
|                | 2102.10              | -Put up in unit containers and ordinarily intended for sale  | 12%   |
|                | 2102.90              | Other  | 12%   |
| 21.03          |                      | SAUGES, KETCHUP AND THE<br>LIKE AND PREPARATIONS<br>THEREFOR; MIXED CONDI-<br>MENTS AND MIXED SEA-<br>SONINGS; MUSTARD FLOUR<br>AND MEAL AND PREPARED<br>MUSTARD |   |
|                |                      | -Put up in unit containers and ordinarily intended for sale:   |   |
|                | 2103.11              | Sauces, ketchup and the like and preparations therefor   | 10%   |
|                | 2103.19              | Other  | Nil   |
|                | 2103.90              | -Other   | Nil   |
| 21.04          |                      | SOUPS AND BROTHS AND PRE-<br>PARATIONS THEREFOR;<br>HOMOGENISED GOMPOSITE<br>FOOD PREPARATIONS   |   |
|                |                      | Put up in unit containers and ordi-<br>narily intended for sale  | 15%   |
|                | 2104.90 -0           | Other  | Nil   |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods  | Rate of duty        |
|----------------|----------------------|---|---------------------|
| (1)            | (2)                  | (3)   | (4)                 |
| 21.05          | 2105.00 I            | GE GREAM AND OTHER EDI-<br>BLE IGE, WHETHER OR NOT<br>GONTAINING GOGOA                      | Nil                 |
| 21.06          |                      | PAN MASALA  |                     |
|                | -G                   | ontaining lime or katha (catechu)<br>or both, whether or not contain-<br>ing tobacco:       |                     |
|                | 2106.11]             | Put up in unit containers and ordina-<br>rily intended for sale and bearing a<br>brand name | Rs. 20 per kilogram |
|                | 2106.19 -            | -Other  | Nil                 |
|                | 2106.90 -            | Other   | Nil                 |
| 21.07          | E                    | DIBLE PREPARATIONS, NOT<br>ELSEWHERE SPECIFIED OR<br>INCLUDED                               |                     |
|                | 2107.10 -P           | rasad or prasadam   | Nil                 |
|                | 2107.20 -S           | terilised or pasteurised miltone  | Nil                 |
|                | -(                   | Other   |                     |
|                | 2107.91H             | Put up in unit containers and ordinarily intended for sale                                  | 15%                 |
|                | 2107.99(             | Other:  | Nil                 |

# BEVERAGES AND VINEGAR

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods  | Rate of duty |
|----------------|----------------------|---|--------------|
| (1)            | (5)                  | (3)   | (4)          |
| 22.01          |                      | NATURAL OR ARTIFICIAL<br>MINERAL WATERS AND<br>AERATED WATERS, NOT<br>CONTAINING ADDED SUGAR<br>OR OTHER SWEETENING<br>MATTER NOT FLAVOURED |              |
|                | <b>22</b> 01 . 10    | -For each glass bottle containing 200 millilitres or less   | 10 paise     |

| [PART | 11- |
|-------|-----|
|       |     |

| Heading<br>No.                          | Sub-head-<br>ing No. | Description of goods   | Rate of duty   |
|---|----------------------|--|--|
| (1)                                     | (2)                  | (3)  | (4)  |
| *************************************** | 2201.20              | -For each glass bottle containing<br>more than 200 millilitres   | 10 paise plus 5 paise<br>for every 100 milli-<br>litres or fraction<br>thereof in excess<br>of 200 millilitres |
|   | 2201,90              | -Other   | 40%  |
| 22.02                                   |                      | NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED; OTHER NON-ALCOHOLIG BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.01 |  |
|   |                      | <ul> <li>Natural or artificial mineral waters<br/>and aerated waters, containing add-<br/>ed sugar or other sweetening matter<br/>or flavoured:</li> </ul>   |  |
|   | 2202,11              | For each glass bottle containing 200 millilitres or less   | 30 paise   |
|   | <b>\$202</b> . I 2   | For each glass bottle containing more<br>than 200 millitres but not exceeding<br>250 millilitres   | 35 paisc   |
|   | 2202.13              | For each glass bottle containing more<br>than 250 millilitres but not exceeding<br>300 millilitres   |  |
|   | 2202.14              | For each glass bottle containing more<br>than 300 millilitres  | 45 paise plus 15 paise<br>for every 100 milli-<br>litres or fraction<br>thereof in excess o<br>300 millilitres |
|   | 2202.90              | -Other   | 6o %   |
| 22 0                                    | ვ <b>220</b> ვ.ის    | VINEGAR JAND SUBSTITUTES<br>FOR VINEGAR OBTAINED<br>FROM ACETIC ACID   | 12%  |

RESIDUES AND WASTES FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

# NOTE

Heading No. 23.02 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or

animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | (3)  | (4)          |
| 23.01          | 2301.00              | RESIDUES AND WASTE FROM THE FOOD INDUSTRIES, INCLUDING BAGASSE, OTHER WASTE OF SUGAR MANUFACTURE AND OIL GAKES | Nil          |
| <b>23.02</b>   | 2302.00              | PREPARATIONS OF A KIND US-<br>ED IN ANIMAL FEEDING,<br>INCLUDING DOG AND CAT<br>FOOD                           | Nil          |

# CHAPTER 24

# TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

#### NOTES

- 1. In this Chapter, 'brand name' means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label. signature or invented words or any writing which is used in relation to a product. for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.
- 2. In relation to products of headings Nos. 24.02, 24.03 and 24.04, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.
- 3. In this Chapter, "Tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | . (3)  | (4)          |
| 24.01          | 2401 00              | UNMANUFACTURED TOBACCO<br>TOBACCO REFUSE                           | Nil          |
| 24.02          |                      | CIGARS AND CHEROOTS OF TO-<br>BACCO OR OF TOBACCO SUB-<br>STITUTES |              |
|                | 2402 . 1.0 -         | Not bearing a brand name   | Nil          |
|                | - I                  | Bearing a brand name and of which the value per thousand:          |              |
| 1-             | 2402.21 -            | Does not exceed rupees five  | Nil          |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods  | Rate of duty   |
|----------------|----------------------|---|--|
| (1)            | (2)                  | (3)   | (4)  |
|                | 2402.22-             | Exceeds rupees five but does not ceed rupees fifteen  | ex- 37.50%   |
| <b>24.</b> 03  |                      | - Exceeds rupees fifteen CIGARETTES AND CIGARILI OF TOBACCO OR OF TOE CO SUBSTITUTES  |  |
|                |                      | -Cigarettes:  |  |
|                | 2403.11 -            | - Of tobacco  | Rs. 440 per thousand<br>or 300% plus Rs. 20 pe<br>thousand, whichever i<br>higher  |
|                |                      | - Of tobacco substitutes  | Rs. 440 per thousand or 300% plus Rs. 20 per thousand, whichever in higher         |
|                |                      | -Cigarillos:  |  |
|                | 2403.21 -            | - Of tobacco  | Rs. 440 per thousand or 300% plus Rs. 20 per thousand, whichever in higher         |
|                | 9403.22 <b>-</b>     | - Of tobacco substitutes  | Rs. 440 per thousan<br>or 300% plus Rs. 20 per<br>thousand, whichever is<br>higher |
| 24.04          | C                    | THER MANUFACTURED TO BACCO AND MANUFACTUR TOBACCO SUBSTITUTES; I MOGENISED OR 'RECON STITUTED' TOBACCO; TO BACCO EXTRACTS AND ESSENGES          | ED<br>HO-<br>:-<br>O-  |
|                |                      | -Smoking mixtures for pipes a cigarettes:   | nd   |
|                | 2404.11 -            | ·- 'Gudaku' bearing a brand nam   | 15%  |
|                | 2404.12              | 'Gudaku' not bearing a brand  | name Nil   |
|                | 2404.19              | - Other   | 225%   |
|                |                      | <ul> <li>-Hookah tobacco, whether or a<br/>containing tobacco substitut<br/>any proportion:</li> </ul>  |  |
|                | 2404.21              | · - Bearing a_brand name  | 15%  |
|                | 2404.29              | Other   | Nil  |
|                |                      | - Biris:  |  |
|                | 2404.31              | <ul> <li>In the manufacture of which<br/>process has been conducted<br/>the aid of machines operated<br/>or without the aid of power</li> </ul> | with<br>with   |
|                | 2404.32 -            | - Oth <del>er</del>   | Rs. 2.70 per thousand  |
|                | •                    | <ul> <li>Ghewing tobacco, including pr<br/>rations commonly known as 'I<br/>Masala', 'Kimam', 'Dokta', 'Za<br/>'Sukha' and 'Surti':</li> </ul>  | Khara  |

| Heading<br>No. | Sub-head-<br>ing No. | Description of good  | <u>d</u> s | Rate of duty               |
|----------------|----------------------|--|------------|----------------------------|
| (1)            | (2)                  | (3)  |            | (4)                        |
|                | t                    | caring a brand name an<br>he value per kilogr<br>not exceed rupees ten |            | 11.25%                     |
|                | t]                   | aring a brand name an<br>he value per kilogran<br>upees ten            |            | 18.75%                     |
|                | 2404.49 <b></b> Ot   | her  |            | Nil                        |
|                | -Snut                | ff: -  |            |                            |
|                |                      | which the value per<br>oes not exceed rupees te                        |            | Re. 1.87 [per_kilo-gram    |
|                |                      | which the value per<br>cceeds rupees ten                               | kilogram   | Rs. 4.50 per kilo-<br>gram |
|                | 2404.90 - Oth        | or   |            | 12%                        |

# SECTION V

# MINERAL PRODUCTS

# CHAPTER 25

SALT; SULPHUR; CLAY AND STONE; PLASTERING MATERIALS; LIME AND CEMENT

- 1. This Chapter does not cover:
- (a) Sublimed sulphur, precipitated sulphur, colloidal sulphur; earth colours, containing 70 per cent. or more by weight of combined iron, of Chapter 28;
  - (b) Medicaments and other products of Chapter 30;
  - (c) Perfumery, cosmetic or toilet preparations of Chapter 33:
- (d) Setts, curbstones or flagstones; mosaic cubes or the like; roofing, facing or damp course slates of Chapter 68;
  - (e) Precious or semi-precious stones of Chapter 71;
- (f) Cultured crystals of Chapter 38; optical elements of Chapter 90;
  - (g) Billiard chalks of Chapter 95; or
- (h) Writing or drawing chalks and tailors' chalks of Chapter 96.
- 2. Heading Nos. 25.01, 25.03 and 25.05 cover only products which, have been washed (even with chemical substances, eliminating the impurities without changing the structure of the product), crushed,

ground, powdered, levigated, sifted, screened, or concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products that have been roasted, calcined or obtained by mixing.

3. In the heading No. 25.02, 'sagol' means cement obtained by heating limestone and burnt coal in a kiln and 'ashmoh' means cement obtained by fine grinding of paddy husk, ash and hydrated lime with an additive.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty               |
|----------------|------------------------|---|----------------------------|
| (1)            | (2)                    | (3)   | (4)                        |
| 25.01          | 2501.00                | SALT (INCLUDING TABLE SALT<br>AND DENATURED SALT)<br>AND PURE SODIUM CHLO-<br>RIDE, WHETHER OR NOT<br>IN AQUEOUS SOLUTION   | Nil                        |
| 25.02          |                        | CEMENT CLINKERS; CEMENT, ALL SORTS  |                            |
|                | 2502.10                | - Cement clinkers   | 12%                        |
|                | 509.20                 | -Grey portland cement (including or-<br>dinary portland cement, port-<br>land-pozzolana cement and port-<br>land slag cement), masonry<br>cement, rapid hardening cement,<br>low-heat cement and water proof<br>(hydrophobic) cement, | Rs. 225 per tonne          |
|                | 2502.                  | 30 - Aluminous cement ('Ciment fondu')  | 12%                        |
|                | 2502.                  | 40 - Sagol; ashmoh  | Nil                        |
|                | 2502.                  | 50 - High alumina refractory cement   | 10%                        |
|                | 2502.9                 | 90 - Other  | 40%                        |
| _              | 3 2503.                | FIBRE   | 15%                        |
| 25.0           |                        | MARBLE<br>. 10 - In blocks  | Nil                        |
|                | .5 1                   | - In slabs :  |                            |
|                | 2504,                  | 21 - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and where the electromotive force used exceeds ten horse power  | Rs. 10 per square<br>metre |
|                | <b>25</b> 04.          | 29Other   | Nil                        |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty            |
|----------------|------------------------|---|-------------------------|
| (1)            | (2)                    | (3)   | (4)                     |
|                | •                      | In tiles:   |                         |
|                | 2504.31 -              | -In orin relation to the manufacture<br>of which any process is ordinarily<br>carried on with the aid of power<br>and where the electromotive force<br>used exceeds ten horse power   | Rs. 10 per square metre |
|                | 2504.39                | Other   | Nil                     |
| 25.05          | 2505.00                | MINERAL SUBSTANCES, NOT<br>ELSEWHERE SPECIFIED (IN-<br>GLUDING CLAY, EARTH<br>GOLOURS, NATURAL ABRA-<br>SIVES, SULPHURS, SLATE<br>AND (STONE), LIME; PLAST-<br>ERS WITH A BASIS OF CAL-<br>CIUM SULPHATE, WHE-<br>THER OR NOT COL-<br>OURED, BUT NOT INCLUD-<br>ING PLASTERS SPECIALLY<br>PREPARED FOR USE IN | 12%                     |

# ORES, SLAG AND ASH

DENTISTRY

# Notes

# 1. This Chapter does not cover:

- (a) Slag and similar industrial waste prepared as macadam (Chapter 25);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (Chapter 25);
  - (c) Basic slag of Chapter 31;
- (d) Slag wool, rockwool and similar mineral wools of Chapter 68;
- (e) Waste and scrap of precious metal or of metal clad with precious metal, of Chapter 71; or
- (f) Copper, nickel or cobalt matter produced by any process of smelting (Section XV).
- 2. Heading No. 26 01 applies to ores which have been subjected to processes preparatory to metallurgical operations.
- 3. In heading No. 26.02, the ash and residues (other than dross and ash of zinc containing metals or metallic compounds) applies only to ash and residue of a kind used in industry either for the extraction

of metals or as a basis for the manufacture of chemical compounds of metals.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 26,01          | 2601.00                | METALLIQ ORES AND CON-<br>GENTRATES; ROASTED<br>IRON PYRITES  | 12%          |
| 26.02          | 2602.00                | SLAG, ASH AND RESIDUES (OTHER<br>THAN DROSS AND ASH OF ZING<br>CONTAINING METALS OR<br>METALLIC COMPOUNDS<br>OTHER SLAG AND ASH |              |

#### **CHAPTER 27**

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

#### NOTES

- 1. This Chapter does not cover:
- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11.
  - (b) Medicaments of Chapter 30.
  - (c) Mixed unsaturated hydrocarbons of Chapter 33 or 38.
- 2. References in heading No. 27.10 to 'petroleum oils and oils obtained from bituminous minerals' include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by, any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
- 3. For the purposes of sub-heading Nos. 2707.91, 2707.92, 2707.93, 2707.94 and 2707.95, 'benzole', 'toluole', 'xylole', 'naphthalene' and 'phenols' apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.
- 4. 'Flash point' shall be determined in accordance with the tests prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934).
- 5. 'Smoke point' shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS: 1448 (p. 31)—1967 as in force for the time being.
- 6. 'Final boiling point' shall be determined in the manner indicated in the Indian Standards Institution specification IS: 1448 (p. 18)—1967 as in force for the time being.

- 7. 'Carbon residue' shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 8)—1967 as in force for the time being.
- 8. 'Colour comparison test' shall be done in the following manner, namely:—
  - (i) First prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water.
  - (ii) To this, add Iodine (anylytical regent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution.
  - (iii) Thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 27 01          | 2701,00                | GOAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM GOAL  | Ŋil          |
| 27.02          | 2702.00                | LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET  | 12%          |
| <b>27</b> .03  | 2703.00                | PEAT (INCLUDING PEAT<br>LITTER), WHETHER OR NOT<br>AGGLOMERATED  | 12%          |
| 27.04          | 2704.00                | GOKE AND SEMI-COKE OF<br>GOAL, OF LIGNITE OR OF<br>PEAT, WHETHER OR NOT<br>AGGLOMERATED; RETORT<br>GARBON  | Nil          |
| 27.05          | 2705.00                | GOAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS   | 12%          |
| 27.06          | 2706.00                | TAR DISTILLED FROM GOAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INGLUDING REGONSTITUTED TARS.                                | Nil          |
| ¥7.07          |                        | OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON- AROMATIC CONSTITUENTS | •            |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty                        |
|----------------|----------------------|--|-------------------------------------|
| (1)            | (3)                  | (3)  | (4)                                 |
|                |                      | Products, which consist essentially of, aromatic hydrocarbons, xylene and its isomers or higher homologues of xylene, or aromatic hydrocarbons of boiling points higher than xylene or mixtures of any two or more of the products, aforesaid, provided not more than 10 per cent. by volume of the products distills below 120°C: |                                     |
|                | 2707.11              | Solvent naphtha, all sorts; xylol; xylone, whether pure or mixed   | Nil                                 |
|                | 2707.12              | Anthracene oil   | Nil                                 |
|                | 2707.13              | - Light crossote oils, middle-oil, heav<br>creosote oil, still bottom  | y Nil                               |
|                | <del></del>          | Other:   |                                     |
|                | 2707 91 •            | Benzole  | Rs. 2750 per kilo-<br>litre at 15°G |
|                | 2707.92              | Toluole  | Rs. 2750 per kilo-<br>litre at 15°G |
|                | 2707.93              | Xylole   | Rs. 2750 per kilo-<br>litre at 15°C |
|                | 2707.94              | Naphthalene  | 12%                                 |
|                | 2707.95              | Phenols  | 15%                                 |
|                | 2707.96              | Greosote oils  | Rs. 200 per kilo-<br>litre at 15°G  |
|                | 2707.99              | Other  | Rs. 2750 per kilo-<br>litre at 15°G |
| <b>27.08</b>   | 8                    | PITCH AND PITCH COKE,<br>OBTAINED FROM COALTAR<br>OR FROM OTHER MINERAL<br>TARS  | into at 15 W                        |
|                |                      | - Pitch :  |                                     |
|                | 2708,11              | - Obtained by blending with crossote<br>oil or other coal tar distillates  | Rs. 100 per tonne.                  |
|                | 2708.19              | Other  | 12%                                 |
|                | 2708.20              | -Pitch coke  | Nıl                                 |
| 27.09          | 9 2709.00            | PETROLEUM OILS AND OILS<br>OBTAINED FROM BITUMI-<br>NOUS MATERIALS, GRUDE  | 12 %                                |

Rs. 500/- per kilo-litre at 15°C

| <u></u>        |                          | <del></del>  |                                       |
|----------------|--------------------------|--|---------------------------------------|
| Heading<br>No. | Sub-head-ing No.         | Description of goods   | Rate of duty                          |
| (1)            | (2)                      | (3)  | (4)                                   |
| 27.10          |                          | PETROLEUM OILS AND OILS OBTAINED FROM BITUMI- NOUS MATERIALS, OTHER THAN GRUDE; PREPARA- TIONS NOT ELSEWHERE SPE- GIFIED OR INCLUDED, CON- TAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINE- RALS, THESE OILS BEING THE BASIQ CONSTITUENTS OF THE PREPARATIONS |                                       |
|                | •                        | Motor spirit, that is to say, any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C, and which, either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines:   |                                       |
|                | 2710.11 -                | -Special boiling point spirits (other<br>than Benzene, Benzol, Toluene<br>and Toluel) with nominal boiling<br>point range 55-115°C   | Rs. 2025/- per kilo-<br>litre at 15°C |
|                | <b>2</b> 710,12 <b>-</b> | -Special boiling point spirits (other than Benzene, Benzol, Toluene and Toluol) with nominal boiling point range 63-70°C   | Rs. 1850/- per kilo-<br>litre at 15°C |
|                | 2710.13 -                | -Other special boiling point spirits<br>(other than Benzene, Benzol, Tol-<br>uene and Toluol)  | Rs. 1995/- per kilo-<br>litre at 15°C |
|                | 2710.19 -                | -Other   | Rs. 2750/- per kilo-<br>litre at 15°C |
|                |                          | -Kerosene (which is ordinarily used as an illuminant in oil burning lamps) and aviation turbine fuel, that is to say, any hydrocarbon (oil excluding mineral colza turpentine substitute) which has a smoke point of eighteen millimetres or more and has a final boiling point not exceeding 300°C:   |                                       |
| •              | 2710.21 -                | -Aviation turbine fuel   | Rs. 500/- per kilo-<br>litre at 15°C  |

2710.29 - Other

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods | Rate of duty |
|----------------|----------------------|----------------------|--------------|
| (1)            | (2)                  | (3)                  | (4)          |

- Refined diesel oil that is to say, any hydrocarbon oil (excluding mineral colza oil and turpentine substitute) which has its llash point at or above 25°C and satisfies either of the following requirements:—
  - (i) the oil has a smoke point of less than 10 millimetres or more but less than 20 millimetres, or
  - (ii) the oil has a smoke point of less than 10 millimetres but has a viscosity of less than 50 seconds by Redwood I Viscometer at 37.8°C and satisfies the following conditions—
    - (a) leaves carbon residue of less than ½ per cent. by weight when tested by Ramsbottom Carbon Residue Apparatus, and
    - (b) is lighter in colour than 0.04 Normal Iodine solution when tested by colour comparison test:

2710.31 - Oil known as 'high speed diesel oil'

2710.32 - Transformer oil

2710.39 - Other

- Diesel oil, not elsewhere specified, that is to say, any hydrocarbon oil, which satisfies the following requirements:—
  - (i) has a smoke point of less than to millimetres,
  - (ii) leaves carbon residue of not less than ½ per cent., by weight when tested by Ramsbottom Garbon Residue Apparatus,
  - (iii) is as dark as, or darker than, o.o4 Normal Iodine solution when tested by colour comparison test, and
  - (iv) possesses a viscosity of less than 100 seconds by Redwood I Viscometer at 37.8°C :

Rs. 334.04 per kilolitre at 15°C Rs. 1000 per kilolitre at 15°C

Rs. 450 per kilolitre at 15°C

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods | Rate of duty |
|----------------|----------------------|----------------------|--------------|
| (1)            | (3)                  | (3)                  | (4)          |

2710.41 -- Oil produced in the State of Assam or the State of Bihar, and which satisfies the following specifications:— Rs. 127.10 per kilolitre at 15°G

- (a) has a flame height of less than to millimetres.
- (b) has its flashing point at or above 150°F,
- (c) has a pour point as determined by the method I.P. 15/60 prescribed by the Institute of Petroleum, London at or above 50°F, has a viscosity of over 35 seconds by Redwood I Viscometer at 100°F and contains more than 0.75 per cent. by weight of any bituminous substance or has a viscosity of over 50 seconds by Redwood I Viscometer at 100°F, and contains more than 2% by weight of any bituminous substance.

2710.49 - -Other

Rs. 155.72 per kilolitre at 15°G

2710.50 - Furnace oil, that is to say, any hydrocarbon oil which is ordinarily used as furnace fuel and not suitable for use in spark-ignition engines and which satisfies the following requirements:—

Rs. 121.05 per kilolitre at 15°G

- (i) has a smoke point of less than 10 millimetres,
- (ii) leaves carbon residue of not less than 1 per cent., by weight when tested by Ramsbottom Garbon Residue Apparatus,
- (iii) is as dark as, or darker than, o.o4 Normal Iodine Solution when tested by colour comparison test, and
- (iv) possesses a Viscosity of 100 seconds or more by Redwood I Viscometer at 37.8°C.

2710.60 - Lubricating oil, that is to say, any oil as is ordinarily used for lubrication, excluding any hydrocarbon oil which has its flash point below 94°G

Rs. 3500 per tonne

| [PART II |  |
|----------|--|

| Heading<br>No. | Sub-head-<br>ing No.                              | Description of goods  | Rate of duty                               |
|----------------|---|---|--|
| (1)            | (2)   | . (3)   | (4)  |
|                | 2710.70 -   | Hydrocarbon oil which has its flash point at or above 94°G and is ordinarily used for the batching of jute or other fibre   | Rs. 3500 per tonne                         |
|                | 2710.80   | Lubricating greases   | Rs. 3500 per tonne                         |
|                | -(  | Other:  |  |
|                | 2710.91   | Mineral turpentine oil  | 20% plus Rs. 400 per tonne                 |
|                | 2710.92   | Mineral colza oil   | 20%  |
|                | 2710.93   | Flushing oil  | Rs. 600 per tonne                          |
|                | 2710.94   | Household oil   | Rs. 590.70 per tonne                       |
|                | 2710.95   | Base mineral oils (suitable for use in<br>the manufacture of lubricating<br>oils and greases, including mineral<br>oils commonly known as trans-<br>former oil base stock or trans-<br>former oil feed stock.)              | Rs. 3500 per tonne                         |
|                | 2710.99   | Other   | 20% plus Rs. 190<br>per tonne              |
| 27.11          | PETROLEUM GASES AND OTHER<br>GASEOUS HYDROGARBONS |   |  |
|                | -]  | Liquified:  |  |
|                | 2711.11   | Natural gas   | 12%  |
|                | 2711.12   | Ethylene, propylene, butylene and butadene  | 20%  |
|                | 2711.19   | Other   | Rs. 262.50 per tonne                       |
|                |   | In gascous state:   |  |
|                | -   | Natural gas   | 12%  |
|                | 2711.29   | Other .   | 20%  |
| 97.12          |   | PETROLEUM JELLY; PARAFFIN WAX, MIGRO-GRYSTALLINE PETROLEUM WAX, SLAGK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROGESSES, WHETHER OR NOT GOLOURED | -  |
|                | 2712.10 -   | Petroleum jelly   | 20% plus Rs. 2000                          |
|                | 2712.20 -   | Waxes, all sorts  | per tonne<br>20% plus Rs. 475<br>per tonne |

| Heading<br>No. | Sub-heading<br>No. | Description of goods  | Rate of duty   |
|----------------|--------------------|---|--|
| (1)            | (5)                | (3)   | (4)  |
|                | 2712.90 - C        | Other   | 20% plus Rs. 475<br>per tonne  |
| 27.13          | I                  | PETROLEUM COKE, PETRO-<br>LEUM BITUMEN AND OTHER<br>RESIDUES OF PETROLEUM<br>OILS OR OF OILS OBTAINED<br>FROM BITUMINOUS MINE-<br>RALS.   |  |
|                | - F                | Petroleum coke :  |  |
|                | 2713.11            | Not calcined  | 20%  |
|                | 2713.12 - 4        | Galcined  | 20%  |
|                | - H                | Petroleum bitumen :   |  |
|                | 2713.21            | Packed in drums   | Rs. 150.05 per tonne   |
|                | 2713.22            |   | Rs. 105.05 per tonne   |
|                | _                  | Other residues of petroleum oils or of oils obtained from bituminous minerals:  | The second of th |
|                | 2713.31            | Residual fuel oil   | Rs. 147.10 per tonne   |
|                | 2713.32            | Low Sulphur Heavy stock   | Rs. 147.10 per tonne   |
|                | 2713.39            | Other   | 20% plus Rs. 190<br>per tonne  |
| 27.14          | 1                  | BITUMEN AND ASPHALT, NATURAL: BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS  | •  |
|                | . P                | Bitumen straight grade :  |  |
|                |                    | Packed in drums   | Rs. 150.05 per tonne   |
|                | 2714,12 ~ -        | In bulk   | Rs. 105.05 per tonne   |
|                | 2714.90 - (        | Other   | 12%  |
| 27.15          |                    | BITUMINOUS MIXTURES (IN-<br>GLUDING EMULSIONS, SUS-<br>PENSIONS AND SOLUTIONS)<br>BASED ON NATURAL AS-<br>PHALT, ON NATURAL BITU-<br>MEN, ON PETROLEUM BITU-<br>MEN, ON MINERAL TAR OR<br>ON MINERAL TAR PITCH<br>(FOR EXAMPLE, BITUMI-<br>NOUS MASTICS, CUT BACKS) |  |
|                | ۔ 1                | Bituminous cut backs:   |  |
|                |                    | -Packed in drums  | Re tan Somen tonna   |
|                | 2715.11 -          |   | Rs. 149.80 per tonne<br>Rs. 104.80 per tonne   |
|                | 2715 90 - (        | Other   | 12%  |

#### SECTION VI

# PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

#### NOTE

Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

#### CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIO-ACTIVE ELEMENTS OR OF ISOTOPES

- 1. This Chapter does not cover:
- (a) Sodium chloride and magnesium oxide, whether or not pure, and other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 3 below:
- (c) Inorganic products of a kind used as luminophores of Chapter 32;
- (d) Artificial graphite; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades; ink removers, and cultured crystals other than optical elements of the halides of the alkali or alkaline-earth metals, of Chapter 38;
- (e) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones and precious metals and precious metal alloys of Chapter 71;
- (f) The metals, whether or not pure, and metals alloys of Section XV, or
- (g) Optical elements, for example of the halides of the alkali or alkaline-earth metals of Chapter 90.
- 2. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (α) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities:
    - (b) The products mentioned in (a) above dissolved in water;

- (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent of a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 3. In addition to dithionites and sulphoxylates stabilised with organic substances, carbonates and peroxocarbonates of inorganic bases, cyanides, cyanide oxides and complex cyanides of inorganic bases, fulminates, cyanates and thiocyanates, of inorganic bases and carbides only the following compounds of carbon are to be classified in this Chapter:
  - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids;
    - (b) Halide oxides of carbon;
    - (c) Carbon disulphide:
  - (d) Thiocarbonates. selenocarbonates. tellurocarbonates. selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases;
  - (e) Hydrogen peroxide, solidified with urea, carbon oxysulphide, throcarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives, other than calcium cyanamide, whether or not pure (Chapter 31).
- 4. 'Normal pressure' in sub-heading Nos. 2801.31, 2801.32 and 2801.33 means the pressure equivalent to 760 millimetres of Mercury.
- 5. Chemically defined complex acids consisting of a non-metal acid of heading No. 28.02 and a metallic acid of heading No. 28.05 are to be classified in heading No 28.02.
- 6. Heading No. 28,05 applies only to metallic or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are also to be classified in this heading.

- 7. Heading No. 28.06 applies also to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 micro-curie per gram;
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - (f) Radioactive residues whether or not usable.
- 8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods, when cut in the form of discs, wafers or similar form, they fall in Chapter 38.

| Sub-<br>heading<br>No. | Description of goods  | Rate of duty  |
|------------------------|---|---|
| (2)                    | (3)   | (4)   |
|                        | CHEMICAL ELEMENTS   | <u> </u>  |
| 2801.10                | -Chlorine (including liquified or solidified gas)   | Rs. 90 per tonne  |
| 2801.20                | -Carbon (including carbon blacks<br>and other forms of carbon not<br>elsowhere specified or included) | 15%   |
|                        | -Oxygen (including liquified or soli-<br>dified gas):   |   |
| 2801.31                | In cylinder   | 75 paise per cubic<br>metre of the gas at<br>normal pressure at<br>15° Q  |
| 2801.3 <b>2 -</b>      | - Supplied through pipeline   | 30 paise per cubic<br>metre of the gas at<br>normal pressure at<br>15° C  |
| 2801.93 -              | - In liquid form  | 65 palse per cubic<br>metre of the gas a<br>normal pressure at<br>15° C   |
|                        | heading<br>No. (2) 2801.10 2801.20  | No.  (2)  (3)  CHEMICAL ELEMENTS  2801.10  -Chlorine (including liquified or solidified gas)  2801.20  -Carbon (including carbon blacks and other forms of carbon not elsowhere specified or included)  -Oxygen (including liquified or soli- |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty         |
|----------------|------------------------|---|----------------------|
| (1)            | (2)                    | (3)   | (4)                  |
| 58.03          |                        | INORGANIC ACIDS AND IN-<br>ORGANIC OXYGEN COM-<br>POUNDS OF NON-METALS  |                      |
|                | 2802.10                | - hydrogen Ghloride (hydrochloric acid)   | 15%                  |
|                | 2802.20                | - Sulphuric acid; oleum   | 15%                  |
|                | 2802,30                | - Nitric acid; sulphonitric acide   | Nil                  |
|                | 2802.40                | - Carbon dioxide  | Re, i pei kilogram   |
|                | 2802.90                | - Other   | 1200                 |
| 28.03          | 2803.00                | HALOGEN OR SULPHUR GOM-<br>POUNDS OF NON-METALS   | 12%                  |
| 28.04          |                        | INORĠANIC BASES AND OXI-<br>DES, HYDROXIDES AND<br>PEROXIDES OF METALS  |                      |
|                | 2804.10                | - Ammonia, anhydrous or in aqueous solution   | Rs. 800<br>per tonne |
|                | 2501,20                | - Sodrum hydroxide (caustic roda);<br>potassium hydroxide (caustic<br>potash); peroxides of rodium<br>or potassium, whether in a solid<br>form or a lyc | 15%                  |
|                | 2804.30                | - Zinc oxide: zinc peroxide   | 5%                   |
|                | 2894.40                | - Iron oxides and hydroxides  | 5%                   |
|                | 2804.50                | - Titanium oxide  | <b>5</b> ° 0         |
|                | 2804,60                | - Lead oxides; red lead and orange lead   | <b>5%</b>            |
|                | <b>2</b> 804.70        | - Aluminium hydroxide   | Nil                  |
|                | 2804.90                | - Other   | 12%                  |
| 28.0 <b>5</b>  |                        | SALTS AND PEROXYSALTS, OF<br>INORGANIC ACIDS AND (*).<br>METALS   |                      |
|                | 2805.10                | - Sodium hydrosulphite  | 15%                  |
|                | 2805,20                | - Soda ash  | 15%                  |
|                | 2805.30                | - Bicarbonate of soda   | 12%                  |
|                | 2805.40                | - Bleaching paste and powder  | 15%                  |
|                | 2805.50                | - Sodium silicates  | 15%                  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods                                       | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (3)                    | (3)  | (4)          |
| ~ ~            | 2805.60                | Sodium dichromate  | 15%          |
|                | 2805.70                | Potassium dichromate                                       | 15%          |
|                | 2805.80                | Potassium permanganate                                     | 15%          |
|                | 2805.90                | Other  | 12%          |
| <b>98.</b> 06  |                        | INORGANIC CHEMICALS AND COMPOUNDS NOT ELSE-WHERE SPECIFIED |              |
|                | 2806.10                | Hydrogen peroxide, whether or not solidified with urea     | 1500         |
|                | 2806.20                | Calcium carbide  | 15%          |
|                | 2806.90                | Other  | 120%         |

# ORGANIC CHEMICALS

- 1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products mentioned in (a) or (b) above dissolved in water;
  - (d) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added stabiliser necessary for their preservation or transport;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(g) The following products, diluted to standard strengths, for the products of azo dyes diazonium salts; and couplers used for these salts and diazotisable amines and their salts.

# 2. This Chapter does not cover:

- (a) Goods of heading No. 15.01 or glycerol (heading No. 15.06);
- (b) Ethyl alcohol, which is suitable for use otherwise than as fuel for spark-ignition engines;
- (c) Methane, propane, ethylene, propylene, butylene or butadiene (Chapter 27);
- (d) The compounds of carbon mentioned in Note 3 to Chapter 28;
  - (e) Urea (Chapter 31);
- (f) Colouring matter of vegetable or animal origin (Chapter 31); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores or dyes or other colouring matter put up in forms or packings for retail sale of Chapter 32;
  - (g) Enzymes (Chapter 35);
- (h) Metaldehyde, hexamethylenetetramine, or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>8</sup> (Chapter 36);
- (i) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, and ink removers put up in packings for retail sale, of Chapter 38; or
- (j) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).
- 3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4. (a) The esters of acid-function organic compounds of headings with organic compounds of these headings are to be classified with that compound which is classified in the heading placed last in numerical order in these headings.
- (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of headings are to be classified in the same heading as the corresponding acid-function ; compounds.
  - (c) Subject to Note 3 to Chapter 28:
  - (1) Inorganic salts of organic compounds such as acid-phenolor enol-function compounds or organic bases, of various headings are to be classified in the heading appropriate to the organic compound; and
  - (2) Salts formed between organic compounds of various headings are to be classified in the heading appropriate to the base or to

the acid (including phenol- or enol-function compounds) from which they are formed, whichever last in numerical order in these headings.

- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol.
- (e) Halides or carboxylic acids are to be classified in the same heading as the corresponding acids.
- 5. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are classified in the same sub-headings as that compound (or group of compounds), provided that they are not more specifically covered by any other sub-heading and that there is no residual sub-heading named 'other' in the series, of sub-headings concerned.
- 6. The 'normal pressure' in sub-heading No. 290:10 means the pressure equivalent to 760 millimetres of Mercury.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty  |
|----------------|------------------------|--|---|
| (1)            | (2)                    | (3)  | (4)   |
| 29.01          |                        | HYDROGARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES  |   |
|                | 2901.10 -              | Acctylene (whether in dissolved condition or not)  | Rs. 7 per cubic metre of the gas at normal pressure at 150G |
|                | 2901.20 -              | Ghlorofluoro hydrocarbons of me-<br>thane or ethane  | 32%   |
|                | 2901.90                | • Other  | 12%   |
| 29.02          |                        | ALCOHOLS AND THEIR HALO-<br>GENATED, SULFHONATED,<br>NITRATED OR NITROSATED<br>DERIVATIVES   |   |
|                | 2902.10 -              | Methanol   | 15%   |
|                | 2902.20 -              | Ethyl alcohol, of any grade (including such alcohol when denatured or otherwise treated), which either by itself or in admixture with any other substance, is suitable for heing used as fuel for spark-ignition engines | Rs. 2253.88 per<br>kilolitre at 150G                        |
|                | 2902.30 -              | Menthol  | 15%   |
|                | 2902.90 -              | Other  | 12%   |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (3)                    | (3)  | (4)          |
| 29.03          |                        | PHENOLS, PHENOL-ALCOHOLS,<br>AND THEIR HALOGENATED,<br>SULPHONATED, NITRATED<br>OR NITROSATED DERIVA-<br>TIVES   |              |
|                | 2903.10                | -Phenols and its salts   | 15%          |
|                | 2903.90                | -Other   | 12%          |
| 29.04          | 2904.00                | ETHERS, ALGOHOL PEROXIDES, OTHER PEROXIDES, KETONE PEROXIDES, EPONIDES WITH A THREE-MEMBERED RING AGETALS AND HEMI-ACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED |              |
|                |                        | DERIVATIVES  | 12%          |
| 29.05          | <b>2905.</b> 00        | ALDEHYDE-FUNGTION COM-<br>POUNDS   | 13%          |
| 29.06          |                        | KETONE-FUNCTION COM-<br>POUNDS AND QUINONE-<br>FUNCTION COMPOUNDS  | 15%          |
|                | 2906,10                | -Acetone   | 15%          |
|                | <b>29</b> 06 20        | -Camphor   | 1 <b>5</b> % |
|                | 2906,90                | -Other   | 12%          |
| 29.07          |                        | GARBOXYLIC AGIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES                                       |              |
|                | 2907.10                | -Acetic acid   | 15%          |
|                | 2907.20                | -Acetic anhydride  | 15%          |
|                | 2907.30                | -Dimethyl terepthalate   | Nil          |
|                | 2907 90                | -Other   | 12%          |
| 29.08          | 2908,00                | ESTERS OF INORGANIG AGIDS AND THEIR SALTS, AND THEIR HALOGENATED. SULPHONATED, NITRATED OR NITROSATED DERIVATIVES  | 12%          |

| Heading<br>No. | Sub-<br>heading<br>No. |  | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 29.09          |                        | ORGANO-INORGANIG GOM- POUNDS, HETEROGYGLIG GOMPOUNDS, NUGLEIG AGIDS AND THEIR SALTS, AND SULPHONAMIDES   |              |
|                | 2909.10                | -Gaprolactum   | 50%          |
|                | 2909.20                | -Sulphonamides   | Nil          |
|                | 2909.90                | -Other   | 12%          |
| 29.10          | 2910,90                | PROVITAMINS, VITAMINS AND HORMONES   | 12%          |
| 29.11          |                        | GLYCOSIDES, VEGETABLE ALKALOIDS (OTHER THAN ALKALOIDS OF OPIUM AND THEIR DERIVATIVES AND SALTS THEREOF), NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALIS, OTHERS, ESTERS AND OTHER DERIVATIVES |              |
|                | 2911.10                | -Quinine and its salts   | Nil          |
|                | 2911.90                | -Other   | 12%,         |
| 29.12          |                        | ANTIBIOTICS  |              |
|                | 2912.10                | -Penicillins and their derivatives with<br>a penicillanic acid structure;<br>salts the cof   | Nil          |
|                | 2912.20                | -Streptomycins and then derivatives; salts thereof   | Nil          |
|                | 2912.30                | -Tetracyclines and their derivatives; salts thereof  | Nil          |
|                | 2912.40                | -Ghloramphenicol and its deriva-<br>tives; salts thereof   | Nil          |
|                | 29,12.50               | -Erythromycin and its derivatives; salts thereof   | Nil          |
|                | 2912.90                | -Other   | Nit          |
| 29.13          | 2913.00                | OTHER ORGANIC COMPOUNDS  | 12%          |

#### PHARMACEUTICAL PRODUCTS

#### Notes

# 1. This Chapter does not cover:

- (a) Foods or beverages (such as, dietetic, diabetic or fortified foods, food supplements tonic beverages and mineral waters) (Section IV);
- (b) Plasters specially calcined or finely ground for use in dentistry (Chapter 25):
- (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (Chapter 33);
- (d) Preparations of Chapter 33 even if they have therapeutic or prophylactic properties:
- (e) Soap or other products of Chapter 34 containing added medicaments:
- (f) Preparations with a basis of plaster for use in dentistry (Chapter 34);
- (g) Blood albumin not prepared for the rapeutic or for prophylactic uses (Chapter 35).
- 2. For the purposes of heading No. 30.03,
- (i) 'medicaments' means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages) not falling within heading No. 30.02 or 30.04 which are either:
  - (a) products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
    - (b) unmixed products suitable for such uses.
- (ii) 'Patent or proprietary medicaments' means any drug or medicinal preparation, in whatever form, for use in the internal or external treatment of, or for the prevention of ailments in human beings or animals, which bears either on itself or on its container or both, a name which is not specified in a monograph, in a Pharmacopoeia, Formulary or other publications, namely:—
  - (a) The Indian Pharmacopoeia:
  - (b) The International Pharmacopoeia;
  - (c) The National Formulary of India;
  - (d) The British Pharmacopoeia:
  - (e) The British Pharmaceutical Codex;
  - (f) The British Veterinary Codex;
  - (a) The United States Pharmacopoeia:
  - (h) The National Formulary of the U.S.A:

- (1) The Dental Formulary of the U.S.A.; and
- (1) The State Pharmacopoeia of the U.S.S.R.;

or which is a brand name, that is, a name or a registered trade mark under the Trade and Merchandise Marks Act, 1958 (43 of 1958), or any other mark such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to that medicine for the purpose of indicating or so as to indicate a connection in the course of trade between the medicine and some person, having the right either as proprietor or otherwise to use the name or mark with or without any indication of the identity of that person.

- 3. Heading No. 30.05 applies only to the following, which are to be classified in that heading and in no other heading of this Schedule: -
  - (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
    - (b) Sterile laminaria and sterile laminaria tents;
    - (c) Sterile absorbable surgical or dental haemostatics;
  - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses:
    - (e) Blood grouping reagents;
  - (f) Dental cements and other dental fillings; bone reconstruction cements;
    - (g) First-aid boxes and kits; and
  - (h) Chemical contraceptive preparations based on hormones or spermicides.
- 4. This Chapter does not cover Pharmaceutical products and medicaments containing alcohol, opium, Indian hemp or other narcotic drugs. For the purposes of this Note, 'Alcohol', 'Opium', 'Indian Hemp', 'Narcotic drugs' and 'Narcotics' have the meanings assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).
- 5. In relation to products of heading No. 30.03, conversion of powder into tablets or capsules, labelling or relabelling of containers intended for consumers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.
- 6. Sub-heading No. 3003.11 shall apply to medicaments containing the ingredients mentioned therein with an added diluent, disintegrating agent, moistening agent, lubricant, buffering agent, stabiliser or preservative, provided that such pharmaceutical necessities are therapeutically inert and do not interfere with the therapeutic or prophylactic activity of the ingredient or ingredients and in the case of 'paramino-salicylic Acid and its salts' shall exclude granules not conforming to the standards of the National Formulary of India, 1966.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 30.01          | 3001,00                | GLANDS OR OTHER ORGANS, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER IIUMAN OR ANIMAL SUBSTANGES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC, USES, NOT ELSEWHERE SPECIFIED OR INCLUDED   | 12%          |
| <b>3</b> 0.02  | 3002.00                | -ANTISERA; VACCINES, TOX-<br>INS, CULTURES OF MICRO-<br>ORGANISMS (INCLUDING<br>FERMENTS BUT EXCLUD-<br>ING YEASTS) AND SIMILAR<br>PRODUCTS   | Nil          |
| 30.03          |                        | MEDICAMENTS (INCLUDING<br>VETERINARY MEDICA-<br>MENTS)  |              |
|                |                        | -Patent or proprietary medicaments,<br>other than those medicaments<br>which are exclusively Ayurvedic,<br>Unani, Siddha, Homoeopathic or<br>Bio-chemic;  |              |
|                | 3003.11                | Quinine and its salts, Totaquina and Cinchona Febrifuge; Dapsone; Isoniazid; Para-amino-Salicylic Acid and its salts; Irvulin, all types; Iodochlorohydrox/-quino-line, Di-iodo-hydroxyquinoline and salts of Emetine; Ethionamide; Cycloserine and Cycloserine Tartrate; Pyrazinamide; Thiacetazone; Chlorohydroxyquinoline; Morphazinamide Hydrochloride; Dehydroemetine Dihydrochloride; Chloramphenicol and its esters for oral and parenteral use; Penicillin and Streptomycin including Dihydrostreptomycin in their pure form or as salts or as derivatives and intended for oral or parenteral use; Ethambutol Hydrochloride (Tibutol); Chloroquin phosphate; Amodiaquine Hydrochloride; Clofazimine; Tolbutamide (oral anti diabetic); Metronidazole; Diethyl carbamazine citrate; |              |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
|                |                        | Piperazine and its salts; Rifam-<br>picin; Tetracycline Hydrochloride,<br>Chloroquine Sulphate; Primaquin<br>phosphate; Pyrimethamine; Me-<br>pactine Hydrochloride; Chloro-<br>quine diphosphate; Doxycycline,<br>its salts and esters; Erythromycin,<br>its salts and esters, Mebendazole |              |
|                | 3003.12                | Anaesthetics  | Nil          |
|                | 3003.13                | Medicinal grade oxygen  | Nil          |
|                | 3003.14                | Medicinal grade hydrogen peroxide   | Nil          |
|                | 3003.19                | Other   | 13%          |
|                | 3003 20                | <ul> <li>Medicaments (other than patent or<br/>proprietary) other than those<br/>which are exclusively used in Ayur-<br/>vedic, Unani, Siddha, Homoeo-<br/>pathic or Bio-chemic systems</li> </ul>  | Nil          |
|                | 3003.30                | -Medicaments, including those used<br>in Ayurvedic, Unani, Siddha,<br>Homoeopathic or Bio-chemic systems  | Nı           |
| 30.0 4         | 3004.00                | WADDING, GAUZE, BAND- AGES AND SIMILAR ARTI- CLES (FOR EXAMPLE, DRES- SINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHAR- MACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES                                      | 12%          |
| 30.05          |                        | PHARMACEUTICAL GOODS, NOT ELSEWHERE SPECIFIED   |              |
|                | 3005.10                | -Chemical contraceptives  | Nil          |
|                | 3005 20                | -Dental cements and other dental fillings   | 12%          |
|                | 3005.90                | -Other  | 12%          |

# CHAPTER 31 FERTILISERS

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 31.01          | 3101,00                | ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS | Nil          |
| 31.02          | 3102.00                | MINERAL OR CHEMICAL<br>FERTILISERS, NITROGENOUS  | Nil          |
| 31.03          | 3103.00                | MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC  | Nil          |
| 31.04          | 3104.00                | MINERAL OR CHEMICAL FERTILISERS, POTASSIC  | Nil          |
| 31.05          | 3105.00                | MINERAL OR CHEMICAL FER-<br>TILISERS CONTAINING TWO<br>OR THREE OF THE FERTI-<br>LISING ELEMENTS, NITRO-<br>GEN, PHOSPHOROUS AND<br>POTASSIUM; OTHER FERTI-<br>LISERS          | Nil          |

### **CHAPTER 32**

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DE-RIVATIVES; DYES, COLOURS, PAINTS AND VARNISHES; PUTTY, FILLERS AND OTHER MASTICS; INKS

#### Notes

# 1. This Chapter does not cover:

- (a) Separate chemically defined elements and compounds [except those falling within heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06) glass obtained from fused quartz or other fused silica in the forms provided in heading No. 32.07 and also dyes or other colouring matter (heading No. 32.12)];
- (b) Tannates and other tannin derivatives of products falling within Chapter 29 or Chapter 35; or
  - (c) Mastics of asphalt and bituminous mastics (Chapter 27).
- 2. Headings Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including in the case of heading No. 32.06, colouring pigments of heading No. 25.05 or Chapter 28, metal

flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

- 3. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in heading Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 per cent. of the weight of the solution.
- 4. The 'stamping foils' in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
  - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
  - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.
- 5. The 'colouring matter' in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 32.01          | 3201.00                | TANNING EXTRACTS OF VE-12<br>GETABLE ORIGIN; TAN-<br>NINS AND THEIR SALTS,<br>ETHERS, ESTERS AND OTHER<br>DERIVATIVES  | 2%           |
| g2.02          | 3202.00                | SYNTHETIC ORGANIC TAN- NING SUBSTANCES; INOR- GANIC TANNING SUBSTAN- CES; TANNING PREPARA- TIONS, WHETHER OR NOT CONTAINING NATURAL TAN- NING SUBSTANCES; ENZY- MATIC PREPARATIONS FOR PRE-TANNING   | <b>2</b> %   |
| <b>32.</b> 03  | 3203.00                | COLOURING MATTER OF VE-1 GETABLE OR ANIMAL ORI- GIN (INCLUDING DYEING EXTRACTS BUT EXCLUD- ING ANIMAL BLACK), WHE- THER OR NOT CHEMICALLY DEFINED; PREPARATIONS BASED ON COLOURING MAT- TER OF VEGETABLE OR ANI- MAL ORIGIN AS SPECIFIED IN NOTE 2 TO THIS CHAP- TER | 2%           |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 32.04          |                        | SYNTHETIC ORGANIC COL- OURING MATTER, WHETHER OR NOT CHEMICALLY DE- FINED; PREPARATIONS BA- SED ON SYNTHETIC ORGA- NIC COLOURING MATTER AS SPECIFIED IN NOTE 2 TO THIS CHAPTER; SYNTHETIC ORGANIC PRODUCTS OF A KIND USED AS FLUORESCENT BRIGHTENING AGENTS OR AS LUMINOPHORES, WHE- THER OR NOT CHEMICALLY DEFINED |              |
|                | 3204.10                | -Pigment dyestuffs  | 15%          |
|                | 3204.20                | -Synthetic organic dyestuffs, other than pigment dyestuffs  | 30%          |
|                | 3204.30                | -Synthetic organic products of a kind<br>used as fluorescent brightening<br>agents or as luminophores   | 30%          |
|                | 3204.90                | •Other  | 30%          |
| 32.05          | 3205.00                | COLOUR LAKES; PREPARA-<br>TIONS BASED ON COLOUR<br>LAKES AS SPECIFIED IN<br>NOTE 2 TO THIS CHAPTER  | 15%          |
| 32.06          |                        | OTHER COLOURING MATTER;<br>PREPARATIONS AS SPECIFIED<br>IN NOTE 2 TO THIS CHAP-<br>TER, OTHER THAN THOSE OF<br>HEADING NO. 32.03, 32.04 OR<br>32.05; INORGANIC PRODUCTS<br>OF A KIND USED AS<br>LUMINOPHORES, WHETHER<br>OR NOT CHEMICALLY<br>DEFINED   |              |
|                |                        | -Pigments:  |              |
|                | 3206.11                | Aluminium paste   | 10%          |
|                | 3206.19                | -Other  | 5%           |
|                | 3206.20                | -Inorganic products of a kind used as luminophores  | 5%           |
|                | 3206.90                | -Other  | 5%           |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | . (3)   | (4)          |
| 32.07          |                        | PREPARED PIGMENTS, PRE- PARED OPACIFIERS AND PREPARED COLOURS, VI- TRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SI- MILAR PREPARATIONS, OF A KIND USED IN THE CER- AMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES             |              |
|                | 3207.10                | -Glass frit and other glass, in the<br>form of powder, granules or<br>flakes  | 35%          |
|                | 3207.90                | -Other  | 5%           |
| 32.08          |                        | PAINTS AND VARNISHES (IN-<br>CLUDING ENAMELS AND<br>LACQUERS) BASED ON SYN-<br>THETIC POLYMERS OR<br>CHEMICALLY MODIFIED<br>NATURAL POLYMERS, OR<br>NATURAL RESINS, WHETHER<br>OR NOT' MODIFIED, DIS-<br>PERSED OR DISSOLVED IN<br>A NON-AQUEOUS MEDIUM;<br>SOLUTIONS AS DEFINED IN<br>NOTE 3 TO THIS CHAPTER |              |
|                | 3208.10                | -Based on polyesters  | 15%          |
|                | 3208.20                | -Based on acrylic or vinyl polymers   | 15%          |
|                | 3208.30                | -Based on cellulose nitrate or other cellulose derivatives  | 20%          |
|                | 3208.40                | -Insulating varnish   | 15%          |
|                | 3208.90                | -Other  | 15%          |
| 32.09          |                        | PAINTS AND VARNISHES (IN-<br>CLUDING ENAMELS AND<br>LACQUERS) BASED ON<br>SYNTHETIC POLYMERS OR<br>CHEMICALLY MODIFIED<br>NATURAL POLYMERS, OR<br>NATURAL RESINS, WHE-<br>THER OR NOT MODIFIED,<br>DISPERSED OR DISSOLVED<br>IN AN AQUEOUS MEDIUM   |              |
|                | 3209.10                | -Based on acrylic or vinyl polymers   | 20%          |
|                | 3209.20                | -Oil bound distemper  | 20%          |
|                | 3209.90                | -Other  | 15%          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty       |
|----------------|------------------------|---|--------------------|
| (1)            | (5)                    | (3)   | (4)                |
| 32,10          |                        | OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS), PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER   |                    |
|                | 3210.10                | -Dry distemper, including cement<br>based water paints  | 10%                |
|                | 3210.20                | -Water pigments of a kind used for finishing leather  | 10%                |
|                | 3210.90                | -Other  | 15%                |
| 32.11          | 3211.00                | PREPARED DRIERS   | 120/               |
| 32.12          |                        | PIGMENTS (INGLUDING MET- ALLIG POWDERS AND FLA- KES) DISPERSED IN NON- AQUEOUS MEDIA, IN LIQ- UID OR PASTE FORM, OF A KIND USED IN THE MA- NUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER   | ·                  |
|                | 3212.10                | -Stamping foils   | 12%                |
| 32.13          | 3212,90<br>3213,00     | -Other ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT CO- LOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SI- MILAR FORMS OR PAGK- INGS  | 1 <b>5</b> %<br>5% |
| 32.14          | 3214,00                | GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN GEMEN'IS, GAULKING GOMPOUNDS AND OTHER MASTIGS; PAINTERS' FILLINGS; NON-REFRAGTORY SURFAGING PREPARATIONS FOR FA-GADES, INDOOR WALLS, FLOORS, GEILINGS OR THE LIKE, BUT EXGLUDING PRIMERS (HEADING NO. 32.08), VARNISHES (HEADING NO. 32.09) | 12%                |
| 32.15          | 3215.00                | PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT GONGENTRATED OR SOLID   | τ <b>2"</b> /0     |

# ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

- 1. This Chapter does not cover:
  - (a) Soap or other products of heading No. 34.01;
- (b) Gum, wood or sulphate turpentine or other products of Chapter 38; or
- (c) Perfumery, cosmetics and toilet preparations containing alcohol or opium, Indian hemp or other narcotics and for this purpose, these expressions have the meanings respectively assigned to them in section 2 of the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955).
- 2. Heading Nos. 33.03 to 33.08 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings with labels, literature or other indications that they are for use as cosmetics or toilet preparations or put up in a form clearly specialised to such use and includes products whether or not they contain subsidiary pharmaceutical or antiseptic constituents, or are held out as having subsidiary, quartive or prophylactic value.
- 3. The 'perfumery, cosmetic or toilet preparations' in heading No. 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.
- 4. In relation to products of heading Nos. 33.03, 33.04 and 33.05, conversion of powder into tablets, labelling or relabelling of containers intended for consumers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the products marketable to the consumer, shall be construed as 'manufacture'.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 33.01          | 3301,00                | ESSENTIAL OILS (TERPENE-<br>LESS OR NOT), INGLUDING<br>GONGRETES AND ABSOLUTES;<br>RESINOIDS; GONGENTRATES  <br>OF ESSENTIAL OILS; IN FATS,<br>IN FIXED OILS, IN WAXES OR<br>THE LIKE TERPENIC BY-<br>PRODUCTS OF THE DETFR-<br>PENATION OF ESSENTIAL<br>OILS; AQUEOUS DISTILLATES<br>AND AQUEOUS SOLUTIONS<br>OF ESSENTIAL OILS | 12%          |

| Heading<br>No. | Sub-head-<br>ing No.                 | Description of goods   | Rate of duty |
|----------------|--------------------------------------|--|--------------|
| (1)            | (2)                                  | (3)  | (4)          |
| 33.02          |                                      | MIXTURE OF ODORIFEROUS SUBSTANCES AND MIXTURES WITH A BASIS OF ONE OR MORE OF THESE SUBSTANCES, OF A KINDUSED AS RAW MATERIALS IN INDUSTRY   |              |
|                | 3202.10 •Of                          | a kind used in the food on beverage industry   | 12%          |
|                | 3202.90 -Ot                          | her  | 12%          |
| <b>33.03</b>   | 33 3 4 4 5                           | ERFUMES AND TOILET WATERS, NOT CONTAINING THE SUBSTANCES SPECIFIED IN NOTE 1 (C) TO THIS CHAPTER   | 12%          |
| 33.04          |                                      | EAUTY OR MAKE-UP PREPARATIONS AND PREPARA- FIONS FOR THE CARE OF THE SKIN (OTHER THAN ME- DICAMENTS), INCLUDING SUNSCREEN AND SUNTAN PREPARATIONS; MANICURE OR PEDIGURE PREPARA- FIONS, SUCH AS, BEAUTY TREAMS, VANISHING GREAMS, COLD CREAMS, MAKE-UP CREAMS, CLEANSING GREAMS, EKINFOODS, SKIN TONICS, FAGE POWDERS, BABY POW- DERS, TOILET POWDERS, FALCUM POWDERS AND GREASE PAINTS, LIPSTICKS, EYE SHADOW AND EYEBROW PENGILS, NAIL POLISHES AND VARNISHES, CUTICLE RE- MOVERS AND OTHER PRE- PARATIONS FOR USE IN MA- VICURE OR CHIROPODY AND BARRIER CREAMS TO GIVE PROTECTION AGAINST EKIN IRRITANTS | 105%         |
| 33.05          | T<br>I<br>Q<br>M<br>E<br>S<br>N<br>O | REPARATIONS FOR USE ON THE HAIR, INCLUDING BRILLIANTINES, PERFUMED HAIR DILS, HAIR LOTIONS, POMADES AND GREAMS, HAIR DYES (IN WHATEVER FORM), HAMPOOS, WHETHER OR OT GONTAINING SOAP OR ORGANIC SURFACE ACTIVE AGENTS  |              |

| Heading<br>No. | Sub-head<br>ing No. | - Description of goods   | Rate of duty |
|----------------|---------------------|--|--------------|
| (1)            | (2)                 | (3)  | (4)          |
|                | 3305.10             | -Perfumed hair oils  | 20%          |
|                | 3305.90             | -Other   | 105%         |
| 33.06          | 3306.00             | PREPARATIONS FOR ORAL OR DENTAL HYGEINE, INCLUDING DENTIFRICES (FOR EXAMPLE, TOOTHPASTE AND TOOTH-POWDER) AND DENTURE FIXATIVE PASTES AND POWDERS  | 10%          |
| 33.07          | 3307.00             | PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS [NOT GONTAINING SUBSTANCES SPECIFIED IN NOTE 1(C) TO THIS CHAPTER], PERSONAL DEODORANTS, PERFUMED, BATH SALTS AND OTHER BAIH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED | 105%         |
| 33.08          |                     | PREPARED ROOM DEODORISERS, WHETHER OR NOT' PERFUMED OR HAVING; DISINFECTANT PROPERTIES, INCLUDING ODORIFEROUS PREPARATIONS USED DURING RELIGIOUS RITES   |              |
|                | 3308.10             | - 'Agarbatti', 'Dhoop' and similar preparations, in whatever form  | Nil          |
|                | 3308.90             | -Other   | 12%          |

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS. ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, DENTAL WAXES AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

#### Notes

# 1. This Chapter does not cover:

(a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (Chapter 15);

- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (Chapter 33).
- 2. For the purposes of heading No. 34.01, 'soap' applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms, they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
- 3. For the purposes of heading No. 34.02, 'organic surface-active agents' are products which when mixed with water at a concentration of 0.5 per cent. at 20° C and left to stand for one hour at the same temperature:
  - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) reduce the surface tension of water to  $4.5\times10^{-2}$  N/m (45 dyne/cm) or less.
- 4. In heading No. 34.03, 'petroleum oils and oils obtained from bituminous minerals applies to the products defined in Note 2 to Chapter 27.
- 5. In heading No. 34.04, subject to the exclusions provided below, 'artificial waxes and prepared waxes' apply only to:
  - (a) Chemically produced organic praducts of a waxy character, whether or not water-soluble;
    - (b) Products obtained by mixing different waxes;
  - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (1, Products of Chapter 15 and 34 even if having a waxy character;
- (ii) Unmixed animal waxes and unmixed vegetable waxes, whether or not coloured, of Chapter 15;
- (iii) Mineral waxes and similar products of Chapter 27, whether or not intermixed or merely coloured; or
- (iv) Waxes mixed with, dispersed or dissolved in a liquid medium.

| Heading<br>No. | Sub-head<br>ing, No. | Description of goods  | Rate of duty        |
|----------------|----------------------|---|---------------------|
| (1)            | (2)                  | (3)   | (4)                 |
| 34.01          |                      | SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHE-THER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT   |                     |
|                |                      | -Soap in any form:  |                     |
|                | 3401.11              | Of value below Rs. 10,000 per tonne   | 5%                  |
|                | 3401.12              | Of value of Rs. 10,000 per tonne<br>or above  | 15%                 |
|                | 3401.20              | -Organic surface-active products and<br>preparations for use as soap in the<br>form of bars, cakes, moulded pieces<br>or shapes   | 15%                 |
|                | 3401.30              |   | 12%                 |
| 34.02          |                      | ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUD- ING AUXILIARY WASHING PREPARATIONS) AND CLEAN- ING PREPARATIONS, WHE- THER OR NOT CONTAIN- ING SOAP   |                     |
|                | 3402.10              | -Sulphonated castor oil, fish oil or  | Nil                 |
|                | <b>3</b> 402.90      | sperm oil<br>-Other   | 15%                 |
| 34.03          | 3403.00              | LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARA- TIONS, ANTI-RUST OR ANTI- CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPAR- ATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FUR- SKINS OR OTHER MATERIALS | Rs. 3,500 per tonne |

| Heading<br>No.     | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|--------------------|------------------------|---|--------------|
| (1)                | (2)                    | (3)   | (4)          |
|                    |                        | BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS  |              |
| 34.04              | 3404.00                | ARTIFICIAL WAXES AND PRE-<br>PARED WAXES  | 12%          |
| 34. <sup>0</sup> 5 |                        | POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL; SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NON-WOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), EXCLUDING WAXES OF HEADING NO. 34.04 |              |
|                    | 3405.10                | -Polishes, creams and similar preparations for footwear or leather  | 15%          |
|                    | 3405.20                | -Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork  | 15%          |
|                    | 3405.30                | -Polishes and similar preparations for<br>coachwork, other than metal<br>polishes   | 12%          |
|                    | 3405.40                | -Scouring pastes and powders and other scouring preparations  | 15%          |
|                    | 3405.90                | -Other  | 15%          |
| 34.06              | 3406.00                | CANDLES, TAPERS AND THE LIKE  | 12%          |
| 34.07              | 34 <b>07.</b> 00       | MODELLING PASTES, INCLUD- ING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS 'DENTAL WAX' OR AS 'DEN- TAL IMPRESSION COM- POUNDS', IN PLATES, HORSE- SHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE).                       | 12%          |

# ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

# Note

This Chapter does not cover:

- (a) yeasts (Chapter 21);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments and other products of Chapter 30;
  - (c) Enzymatic preparations for pre-tanning (Chapter 32);
- (d) Enzymatic soaking or washing preparations and other products of Chapter 34;
  - (e) Hardened proteins (Chapter 39); or
  - (f) Gelatin products of the printing industry (Chapter 49).

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 35.01          | 3501.10                | ALBUMINOIDAL SUBSTANCES;<br>MODIFIED STARCHES; GLUES<br>ENZYMES<br>-Esterified starches<br>-Dextrins and other modified<br>starches | 40%<br>15%   |
|                | 3501.90                | -Other  | 12%          |

#### **CHAPTER 36**

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS, CERTAIN COMBUSTIBLE PREPARATIONS

- 1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or 2(b) below.
- 2. 'Articles of combustible materials' in heading No. 36.04 applies only to:
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol and similar prepared fuels, in solid or semi-solid form;

- (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.
- 3. For the purposes of heading No. 36.03, 'match' includes a firework in the form of a match; and, where a match stick has more heads than one capable of being ignited by striking, each such head should be deemed to be a match.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty  |
|----------------|------------------------|--|---|
| (1)            | (2)                    | (3)  | (4)   |
| 3 <b>6</b> ,01 | 3601,00                | PROPELLANT POWDERS; PRE-<br>PARED EXPLOSIVES; SAFETY<br>FUSES; DETONATING FUSES,<br>PERGUSSION OR DETONA-<br>TING GAPS; IGNITERS;<br>ELECTRIC DETONATORS | •   |
| 36.02          | •                      | FIREWORKS, SIGNALLING<br>FLARES, RAIN ROCKETS,<br>FOG SIGNALS AND OTHER<br>PYROTECHNIC ARTICLES  |   |
|                | 3602,10                | -Fireworks   | 12%   |
|                | 3602.90                | -Other   | 12%   |
| 36.03          | <u>3</u> 603.00        | MATCHES, OTHER THAN PY-<br>ROTECHNIC ARTICLES OF<br>HEADING NO. 36.02  | Rs. 1.30 for<br>every 1000 matches<br>or fraction thereof |
| 36.04          | 3604.0 <b>0</b>        | FERRO-GERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED BY NOTE 2 TO THIS CHAPTER                          | 12%   |

# PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

- 1. This Chapter does not cover waste or scrap materials.
- 2. In this Chapter, 'photographic' relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty   |
|----------------|------------------------|---|--|
| (1)            | (2)                    | (3)   | (4)  |
| 37.01          |                        | PHOTOGRAPHIC PLATES, A FILM IN THE FLAT OR ROLLS, SENSITISED, UNEXPOSOF ANY MATERIAL OTH THAN PAPER, PAPERBOA OR TEXTILES; INSTANT PRIFILM IN THE FLAT OR ROLLS, SENSITISED, UNIPOSED, WHETHER OR NIN PAGKS.  | SED,<br>IER<br>IRD<br>INT<br>IN<br>EX-   |
|                | 3701.10                | -For X-ray  | 12%  |
|                | 3701.90                | -Other  | 12%  |
| 37.02          |                        | PHOTOGRAPHIC PAPER PAPERBOARD AND TEXTILES SENSITISED, WHETHER EX POSED OR NOT, BUT NOT DEVELOPED   | -<br>-   |
|                | 3702.10                | -Photographic paper or paperboard   | 10% plus the duty<br>for the time being<br>leviable on the base<br>paper or paperboard |
|                | 3702.20-               | -Sensitised textiles  | 13%  |
| 37. <b>0</b> 3 | 37.03.00               | PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DE-<br>VELOPED, OTHER THAN GINEMATOGRAPH FILM   | Nil  |
| 37.04          | 3704.00                | CINEMATOGRAPH FILMS,<br>UNEXPOSED   | 2 paise per metre  |
| 37.05          |                        | GINEMATOGRAPH FILMS, EX-<br>POSED AND DEVELOPED,<br>WHETHER OR NOT INCOR-<br>PORATING SOUND TRACK<br>OR CONSISTING ONLY OF<br>SOUND TRACK   |  |
|                |                        | -Prints of films intended for speci-<br>fied purposes   |  |
|                | 3705.11                | - For entry in State Awards, cleared directly from the laboratory, and retained by the Central Government under the rules relating to the State Awards for Films  | Nil  |
|                | 3705.12                | For non-commercial exhibition to<br>and for the entertainment of troops<br>stationed in forward areas within<br>India or naval personnel serving<br>in ships afloat or at the Naval<br>Garrison at Port Blair or under<br>training abroad, acquired by the<br>Ministry of Defence and cleared<br>direct from the laboratory |  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                     |
|----------------|------------------------|---|----------------------------------|
| (1)            | (2)                    | (3)   | (4)                              |
|                | 3705.13                | For acquisition by the National Archives of India and cleared direct from the laboratory for preservation, study and reference purposes                                   | Nil                              |
|                | 3705.14                | Prints of films, which receive a National Award or which are purchased for the Government of India for exhibition in International Film Festivals held in India or abroad | Nil                              |
|                | 3705.20 -              | Prints of films, certified as newsreels<br>by the Gentral Board of Film<br>Gertification or the Ghief Producer,<br>Films Division   | Nil                              |
|                | ,                      | - Prints of short films, other than advertisement shorts:   |                                  |
|                | 3705.31                | -Certified as predominantly educa-<br>tional by the Central Board of Film<br>Certification of width below 30 mm   | 5 paise per metre                |
|                | 3705.32 -              | -Certified as predominantly educa-<br>tional by the Central Board of<br>Film Certification of width 30 mm<br>and above  | 8 paise per metre                |
|                | 3705.33 ~              | -Certified as a documentary film by<br>the Central Board of Film Certifica-<br>tion   | Nil                              |
|                | 3705 34 -              | -Certified as being intended exclusive-<br>ly for the entertainment of child-<br>ren or for educational purposes of<br>width not exceeding 9.5 mm                         | Nil                              |
|                | 3705 · 39              |   | 50 paise per metre               |
|                |                        | Prints of feature films:  |                                  |
|                | 3705.41                | Made wholly in black and white and of a length not exceeding 4,000 metres   | Rs. 12,000 per print             |
|                | 3705.42                | Made wholly in black and white and of a length exceeding 4,000 metres   | R <sub>3</sub> , 15,000 per prin |
|                | 3705-43                | Made wholly or partly in colour and of a length not exceeding 4,000 metres  | Rs. 18,000 per prin              |
|                | 3705.44                | Made wholly or partly in colour and of a length exceeding 4,000 metres  | R3. 22,500 per prin              |

| Hea <del>di</del> ng<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty    |
|-----------------------------|------------------------|--|-----------------|
| (1)                         | (2)                    | (3)  | (4)             |
|                             | 3705.50                | -Patch prints, including logos, intended exclusively for the entertainment of children or for educational purposes   | Nil             |
|                             | 3705·60                | -Master positives, exposed negatives,<br>dupes and rush prints, as are not<br>cleared for public exhibition  | Nil             |
|                             |                        | -Prints of advertisement shorts, and films not otherwise specified:  |                 |
|                             | 3705 · 91              | Made wholly in black and white   | Rs. 4 per metre |
|                             | 3705.92                | Made wholly or partly in colour  | Rs. 6 per metre |
| 37.06                       | 3706∙00                | CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESIVES, AND SIMILAR PREPARATIONS); UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN A FORM FOR READY USE | 12%             |

# MISCELLANEOUS CHEMICAL PRODUCTS

#### Note

This Chapter includes, inter alia, the following goods:

- (a) Artificial graphite, colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures;
- (b) Activated carbon; activated natural mineral products; animal black, including spent animal black;
  - (c) Tall oil, whether or not refined;
- (d) Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates;
- (e) Gum, wood or sulphate turpentine and other turpentine oils produced by the distillation or other treatment of coniferous woods; crude dispentene; sulphite turpentine and other crude para-cymene; pine oil containing alphaterpineol as the main constituent;
- (f) Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums;

- (g) Wood tar; wood tar oils; wood creoscte; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosia, resin acids or on vegetable pitch;
- (h) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products;
- (i) Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included;
- (j) Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods;
- (k) Anti-knock preparations, Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or other liquids used for the same purposes as mineral oils;
- (1) Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics;
- (m) Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades;
- (n) Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers;
- (o) Reaction initiators reaction accelerators and catalytic preparations, not elsewhere specified or included;
- (p) Refractory cements, mortars, concretes and similar compositions;
- (q) Mixed alkylbenzenes and mixed alkylna-phthalenes, other than those of Chapter 27 or Chapter 29;
- (r) Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics;
- (s) Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent. by weight of petroleum oils or oils obtained from bituminous minerals:
  - (t) Anti-freezing preparations and prepared de-icing fluids;
  - (u) Prepared culture media for development of micro-organisms;
- (v) Composite diagnostic or laboratory reagents, other than those of Chapter 30;
  - (w) Prepared binders for foundry moulds or cores; or
  - (x) Fusel oil; Dippel's oil; ink-removers; stencil correctors;

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|   |      |    |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty       |
|----------------|------------------------|---|--------------------|
| (1)            | (2)                    | (3)   | (4)                |
| 38.01          |                        | MISCELLANEOUS PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES (IN- CLUDING THOSE CONSIST- ING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED.  |                    |
|                |                        | <ul> <li>Rosin and resin acids, and<br/>derivatives thereof; rosin spirit and<br/>rosin oils; run gums:</li> </ul>  |                    |
|                | <b>38</b> 01 11        | ·- Ester gums   | 10%                |
|                | 3801 12                | Run gums  | 40%                |
|                | 3801 · 19              | Other   | J2 <sup>0/</sup> 0 |
|                | 3801 ·20               | - Insecticides, fungicides, herbicides,<br>weedicides and pesticides  | Nil                |
| ,              | 3801 · 30              | - Prepared rubber accelerators; com-<br>pound plasticisers for rubber or<br>plastics, not elsewhere specified or<br>included; anti-oxidising prepara-<br>tions and other compound stabi-<br>lisers for rubber or plastics | 15%                |
|                | 3801·40                | - Chemical elements doped for use in<br>electronics, in the form of discs,<br>wafers or similar forms; chemical<br>compounds doped for use in electro-<br>nics  | Nıl                |
|                | 3801 90                | - Other   | 12%                |

#### SECTION VII

# PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

- 1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or Section VII, are to be classified in the heading appropriate to that product, provided that the constituents are,—
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters of pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

#### PLASTICS AND ARTICLES THEREOF

#### Notes

1. Throughout this Schedule, the expression plastics means those materials of heading Nos. 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule, any reference to 'plastics' also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

- 2. This Chapter does not cover: --
  - (a) Linoxyn (heading No. 15.08); Waxes (Chapter 27 or Chapter 34);
    - (b) Separate chemically defined organic compounds (Chapter 29);
    - (c) Heparin or its salts (Chapter 30);
    - (d) Stamping foils (Chapter 32);
    - (e) Organic surface active agents or preparations (Chapter 34);
    - (f) Run gums or ester gums (Chapter 38);
  - (g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - (h) Saddlery or harness or trunks, suitcases, handbags or other containers (Chapter 42);
    - (i) Plaits, wickerwork or other articles of Chapter 46;
    - (i) Wall coverings of Chapter 48;
    - (k) Articles of Section XI (textiles and textile articles):
  - (1) Articles of Section XII (for example, foot wear, headgear, umbrellas, sun umbrellas, walking-sticks and parts thereof);
    - (m) Imitation jewellery (Chapter 71);
  - (n) Articles of Section XVI (machines and mechanical or electrical appliances);

- (o) Parts of aircraft or vehicles (Section XVII);
- (p) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - (q) Articles of Chapter 91 (for example, clock or watch cases);
- (r) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (s) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (u) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
- 3. Heading Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:—
  - (a) Liquid synthetic polyolefins of which less than 60 per cent. by volume distils at 300°C, after conversion to 1,013 milibars when a reduced—pressure distillation method is used (heading Nos. 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone-indenetype (heading No. 39.11);
  - (c) Other synthetic polymers with an average of at least 5 monomer units;
    - (d) Silicones (heading No. 39.10);
    - (e) Resols (heading No. 39.09) and other prepolymers.
- 4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.

If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in the numerical order among those which equally merit consideration.

The expression "copolymers" covers all polymers in which no single monomer contributes 95 per cent, or more by weight to the total polymer content.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

- 6. In heading Nos. 39.01 to 39.14, the expression 'primary forms' applies only to the following forms:—
  - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms,
- and the conversion of any one primary form into another shall amount to 'manufacture'.
- 7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (heading Nos. 39.01 to 39.14).
- 8. For the purposes of heading No. 39.17, the expression 'tubes, pipes and hoses' means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section, other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes
- 9. For the purposes of heading No. 39.18, the expression 'wall or ceiling coverings of plastics' applies to products in rolls, of a width not less than 45 Cms suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the plastic layer (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10. In heading Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut, they become articles ready for use).
- 11. Heading No. 39.23 applies only to the following articles, namely:—
  - (a) Reservoirs, tanks (including septic tank), vats and similar containers, of a capacity exceeding 300 litres;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
    - (e) Gutters and fittings therefor;
    - (d), Doors, windows and their frames and thresholds for doors:
    - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - (h) Baths, washbasins and similar sanitaryware; articles for the conveyance and packing of goods; tableware and kitchenware;

- (i) Ornamental architectural features, for example, flutings, supolas, dovecotes; and
- (j) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.
- 12. In heading Nos. 39.20 and 39.21, the expression 'flexible' means an article which has a modulus of elasticity either in flexture or in tension of not over 700 kilograms per square centimetre at 23°C and 50 per cent. relative humidity when tested in accordance with the method of test for stiffness of plastics (ASTM Designation D-747-63), for flexural properties of plastics (ASTM Designation D-790-63), for tensile properties of plastics (ASTM Designation D-638-64T), or for tensile properties of thin plastic sheeting (ASTM Designation D-882-64T) and 'rigid' means all articles other than 'flexible' as defined above.
- 13. In heading No. 39.21 'rigid polyurethane foam' means cellular polyurethane with compressive strength of 0.418 to 28.14 Kg. |Cm² and flexural strength of 1.05 to 28.14 Kg. |Cm² when tested in accordance with American Standard (Designation ASTM-D-2341).
- 14. Within any one heading of this Chapter, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same sub-heading as homopolymers of the predominant comonomer, and chemically modified polymers of the kind specified in Note 5 above are to be classified in the same sub-heading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other sub-heading and that there is no residual sub-heading named "Other" in the series of sub-headings concerned. Polymer blends are to be classified in the same sub-heading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

| Headin<br>No. | g Sub-<br>headii<br>No. | Description of goods  | Rate of duty |
|---------------|-------------------------|---|--------------|
| (1)           | (2)                     | (3)   | (4)          |
| 39.01         |                         | POLYMERS OF ETHYLENE, IN PRIMARY FORMS.                           |              |
|               | 3901,10                 | -Polyethylene having a specific<br>gravity of less than 0.94      | 40%          |
|               | <b>39</b> 01.20         | -Polyethylene having a specific gravity of 0.94 or more           | 35%          |
|               | 9901.90                 | -Other  | 40%          |
| 39.02         |                         | POLYMERS OF PROPYLENE OR<br>OF OTHER OLEFINS, IN<br>PRIMARY FORMS |              |
|               | 3902.10                 | -Polypropylone  | 27%          |
| . ,           | 3902.20                 | -Polyisobutylene  | - 40%        |
|               |                         |   |              |

| Heading<br>No.                         | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|--|------------------------|---|--------------|
| (1)                                    | (2)                    | (3)   | (4)          |
| * ************************************ | 3902.90                | - Other   | 40%          |
| 39.03                                  |                        | POLYMERS OF STYRENE, IN PRIMARY FORMS.  |              |
|  | 3903.10                | - Polystyrene   | 15%          |
|  | 3903.20                | - Styrene-acrylonitrile (SAN) Copolymers  | 15%          |
|  | <b>39</b> 03.30        | - Acrylonitrile-b stadiene-styrene (ABS) terpolymers  | 15%          |
|  | 3903.90                | - Other   | 40%          |
|  | 39.04                  | POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS.   |              |
|  | 3904.10                | - Polyvinyl chloride, not mixed with any other substances   | 35 %         |
|  | 3904.20                | - Other polyvinyl chloride  | 35 %         |
|  | <b>3</b> 904.30        | -Polytetrafluoroethylene  | 150/         |
|  | 3904.90                | - Other   | 40%          |
| 39.05                                  |                        | POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS IN PRIMARY FORMS; OTHER VINYL POLIMERS IN PRIMARY FORMS.   |              |
|  | 3905.10                | - Polymers of vinyl acetate   | 40 °/o       |
|  | 3905.20                | - Polyvinyl alcohols, whether or not containing unbydrolysed acetate  |              |
|  | 200= 00                | groups<br>- Other   | 40%          |
| 39.06                                  | 3905.90                | ACRYLIC POLYMERS IN PRIMARY FORMS.  | 40°°         |
|  | . 3906.10              | - Polymethyl methacrylate   | 15%          |
|  | 3906.20                | - Co-polymers of acryloritrile  | 40 %         |
|  | 3906.90                | - Other   | 40%          |
| 39 <sub>.</sub> 07                     |                        | POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS, POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLY ESTERS, IN PRIMARY FORMS. |              |

| No.     | Sub-<br>heading<br>No. |  |              |
|---------|------------------------|--|--------------|
| (1)     | (2)                    | (3)  | (4)          |
| z 0.— - |                        | Polyacetals  | 15%          |
|         | 3907.20 -              | Other polyethers   | 40%          |
|         | 3907 30 -              | Epoxide resins   | 15%          |
|         | 59 <b>0</b> 7.40 -     | Pólycai bonates,   | 15%          |
|         |                        | - Alkydresins including malere resins and fumeric resins:                  |              |
|         | 3907 51 -              | - Moulding powder and compounds<br>in any form                             | 40%          |
|         | 3907.59 -              | - Other  | Nil          |
|         | 3907. <b>6</b> 0 •     | Polyethylene tereplithalate  | Nıl          |
|         | 3907.70 -              | Diallyl phthalate resins   | 40%          |
|         | 3907.80 -              | Polybutyl tereplithalate   | 15%          |
|         | -Other polyesters:     |  |              |
|         | 3907.91 -              | - Unsaturated  | 15%          |
|         | 3907 99 -              | - Other  | 15%          |
| 39.08   | 3 <b>908.0</b> 0       | POLYAMIDES IN PRIMARY FORMS  | 15%          |
| ვი, იი  |                        | AMINO-RESINS, PHENOLIG<br>RESINS AND POLYURE 1H-<br>ANES IN PRIMARY FORMS. |              |
|         | 3909,10 -              | Urca resins: thio-urca resins  | 15%          |
|         | 3909.20 -              | Melamine resins  | 1 <b>5</b> % |
|         | 3909.30 <b>-</b>       | Polyphenylene oxide  | 15%          |
|         | 3909.40 -              | Other amino-resins   | <b>40</b> %  |
|         | -                      | Phenolic resins:   |              |
|         | 3909.51 -              | - Phenol formaldehyde resins   | 15%          |
|         | 3909.52 -              | - Terpene phenolic resins  | 20%          |
|         | <b>39</b> 09.59 •      | - Other  | 20%          |
|         | 3909.70 -              | Polyuretnanes  | 75%          |
| 39.10   | 3910.00                | SILICONES IN PRIMARY FORMS.  | 40%          |

| Heading<br>No. | Sub-<br>heading<br>No.               | Description of goods   | Rate of duty   |
|----------------|--------------------------------------|--|----------------|
| (1)            | (2)                                  | (3)  | (4)            |
| 39.11          | F<br>1<br>(<br>9<br>8                | FROLEUM RESINS, COUMA- RONE-INDENE RESINS, POLY- FERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECI- FIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS. |                |
|                | 3911-10 - Pol                        | lysulphones  | 15%            |
|                | 3911-90 - Ot                         | her  | 40%            |
| 39 <b>.12</b>  | (<br>!<br>!                          | LLULOSE AND ITS CHEMICAL DERIVATIVES, AND CELLULOSE ETHERS, NOT ELSEWHERE SPECIFIED OR NOLUDED IN PRIMARY FORMS.   |                |
|                | 3912 10 - Cel                        | llulose acetates   | 40%            |
|                |                                      | llulose nitrates (including colloi-<br>lions):   |                |
|                | 3912.21 N                            | on-plasticised   | 12 <b>°</b> /0 |
|                | 3912.22 Pla                          | asticised •  | 40%            |
|                | 3912.30 - Cel                        | lulose ethers and its salts  | 40%            |
|                | 3912.40 - Cel                        | lulose xanthate  | 40%            |
|                | 3912.90 - Otl                        | ner  | 40°0           |
| ;19-13         | E<br>A<br>P<br>E<br>T<br>T<br>N<br>C | TURAL POLYMERS (FOR XAMPLE, ALGINIC ACID) ND MODIFIED NATURAL OLYMERS (FOR XAMPLE, HARDENED PRO- EINS, CHEMICAL DERIVA- TIVES OF NATURAL RUBBER) OT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY ORMS.    |                |
|                | 3913.10 - Des                        | atran  | 10%            |
|                | 3913 20 - Chl                        | orinated rubber  | 10%            |
|                | 3913.30 - Val                        | canised fibre  | 12%            |
|                | 3913.90 - Oth                        | er   | 40°.,          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                    |
|----------------|------------------------|---|---------------------------------|
| (1)            | (2)                    | (3)   | (1)                             |
| 39.14          | 3914.00                | ION-EXCHANGERS BASED ON POLYMERS OF HEADING NOS, 39.01 TO 39.13, IN PRIMARY, FORMS.   | ίο <sub>ν</sub> ο               |
| 39.15          | 3915.00                | WASTE, PARINGS AND SCRAP, OF PLASTICS.  | 40%                             |
| 39. 16         | 3916.00                | MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DI- MENSION EXCEEDS 1 MM, RODS. STICKS AND PRO- FILE SHAPES. WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WO- RKED, OF PLASTICS.     | 30%                             |
| 39.17          | 3917.00                | TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS.  | Nil                             |
| 39.18          | 3918, on               | FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR INTHE FORMOF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER.           | 30%                             |
| 39.19          | 3919.00                | SELF-ADHESIVE PLATES, SH-<br>EETS, FILM, FOIL, TAPE, STRIP<br>AND OTHER FLAT SHAPES,<br>OF PLASTICS, WHETHER OR<br>NOT IN ROLLS.  | 30%                             |
| 39.20          | o.                     | OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR, WHETHER LACQUERED OR METALLISED OR LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS OR NOT. |                                 |
|                |                        | -Of polymers of vinyl chloride:   |                                 |
|                | 3920. t                | 1 Rigid plates, sheets, film, foil and strip  | 30 <sup>0/</sup> / <sub>0</sub> |
|                | 3920. 1                | 2Flexible plates, sheets, film, foil and<br>strip   | ვი%                             |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                          |
|----------------|------------------------|---|---------------------------------------|
| (1)            | (2)                    | (3)   | (4)                                   |
|                |                        | -Of regenerated Cellulose:  | · · · · · · · · · · · · · · · · · · · |
|                | 3920-21                | Film, of thickness not exceeding<br>0.25 millimetres  | 10%                                   |
|                | 3920-22                | Shect   | 20%                                   |
|                | 3920-29                | Other   | 30%                                   |
|                | •                      | Of other plastics :   |                                       |
|                | 3920.31                | Rigid plates, sheets, film, foil and strip  | 30%                                   |
|                | 3920.32                | Flexible plates, sheets, film, foil and strip   | Nil                                   |
| 39.21          |                        | OTHER PLATES, BLOCKS,<br>SHEETS, FILM, FOIL, AND<br>STRIP OF PLASTICS   |                                       |
|                |                        | -Cellular, including, polyurethane, foam  |                                       |
|                | 3921•11                | Rigid plates, blocks, sheets, film, foil and strip  | 75%                                   |
|                | 3921-12                | Flexible plates, blocks, sheets, film, foil and strip.  | 75%                                   |
|                | 3921.90                | - Other   | 30%                                   |
| 39.22          | 39 <b>22 ·</b> 00      | ARTICLES OF HEADING NOS. 39·16, 39·17, 39·18, 39·19, 39·20 AND 39·21, MADE FROM WASTE, PARINGS AND SCRAP OF PLASTICS. | Nil                                   |
| 39.33          |                        | OTHER ARTICLES OF PLASTICS<br>AND ARTICLES OF MATE-<br>RIALS OF HEADING NOS.<br>39 or TO 39 14.                       |                                       |
|                | 3922-10                | - Articles of polyuethane Foam  | 75%                                   |
|                | 39 <b>23 ·</b> 30      | - Other   | Nil                                   |

## RUBBER AND ARTICLES THEREOF

## Notes

1. Except where the context otherwise requires, throughout this Schedule, the expression 'rubber' means the following products whether or not vulcanised or hardened; natural rubber, balata, guttapercha guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

- 2. This Chapter does not cover:-
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;

Headgear or parts thereof of Chapter 65;

- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hardened rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves).
- 3. In heading Nos. 40.02, 40.03 and 40.05, the expression 'primary forms' applies only to liquids and pastes (excluding latex, whether or not prevulcanised, and other dispersions and solutions), and blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4. In Note 1 above and in heading No. 40.02, the expression 'synthetic rubber' applies to:—
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
    - (b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber. mixture of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5. (a) Heading Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation with:—
  - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of prevulcanised rubber latex);
  - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), filters, reinforcing agents, organic solvents or any other substances except those permitted under (b);

- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:—
  - (i) emulsifiers or anti-tack agents;
  - (ii) small amounts of breakdown products of emulsifiers;
  - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents or similar special purpose additives.
- 6. For the purposes of heading No. 40.04, the expression 'waste, parings and scrap' means rubber waste, parings and scrap from the manufacture of working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7. Thread wholly or vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm., is to be classified as strip, rods or profile shapes, of heading No. 40.08.
- 8. Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9. In heading Nos. 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions 'plates', 'sheets' and 'strips' apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 40.08, the expressions 'rods' and 'profile shapes' apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

10. For the purposes of heading Nos. 40.09 and 40.10, while calculating the percentage of rubber compound contents, the weight of canvas, yarn, metallic wires, washers, rivets and the like, which products, shall form integral part or ingredient of such rubber products, shall be taken into an account, but the weight of metallic fitments and surface finishing necessary to make the belting and tubing suitable for particular end uses, shall be ignored.

| Heading<br>No. | Sub-<br>heading<br>No, | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 40.01          | 4001.00                | NATURAL RUBBER, BALATA,<br>GUTTA-PERCHA, GUAYULE,<br>CHICLE AND SIMILAR NA-<br>TURAL GUMS, IN PRIMARY<br>FORMS   | 12%          |
| 40.02          | 4002.00                | SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING NO. 40.01 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP | 10%          |
| 40.03          | 4003.00                | RECLAIMED RUBBER IN PRI-<br>MARY FORMS OR IN<br>PLATES, SHEETS OR STRIP  | 12%          |
| 40.04          | 4004.00                | WASTE, PARINGS AND SCRAP<br>OF RUBBER (OTHER THAN<br>HARDENED RUBBER) AND<br>POWDERS AND GRANULES<br>OBTAINED THEREFROM  | 12%          |
| 40.05          | 4005.00                | COMPOUNDED RUBBER, UN-<br>VULGANISED, IN PRIMARY<br>FORMS OR IN PLATES,<br>SHEETS OR STRIP   | 12 %         |
| 40.06          |                        | OTHER FORMS (FOR EXAM-<br>PLE, RODS, TUBES AND PRO-<br>FILE SHAPES) AND ARTICLES<br>(FOR EXAMPLE DISGS AND<br>RINGS), OF UNVULGANISED<br>RUBBER  |              |
|                | 4006.10                | -"Camel-back" strip tread rubber,<br>cushion compound, cushion gum,<br>tread gum, tread packing strips<br>for resoling or repairing or retread-<br>ing rubber tyres  | 35 %         |
|                | 4006.90                | ~Other   | 12 %         |
| 40.07          | 4007.00                | VULCANISED RUBBER THREAD AND CORD  | 12%          |
| 40.08          |                        | PLATES, BLOCKS, SHEETS, STRIP, RODS, AND PROFILE SHAPES, OF VULGANISED RUBBER OTHER THAN HARDENED RUBBER   |              |
|                |                        | —Of cellular rubber :  |              |
|                | 4008.11                | -Plates, blocks, sheets and strip  | 55%          |
|                | 4008.19                | -Other   | 55%          |

| Heading<br>No. | Sub-<br>beading<br>No. | Description of goods   | Rate of duty    |
|----------------|------------------------|--|-----------------|
| <b>(</b> 1)    | (2)                    | (3)  | (4)             |
|                |                        | Of non-cellular rubber:  |                 |
|                | 4008.21                | Plates, sheets and strip, for resoling or repairing or retreading rubber tyres   | 35%             |
|                | 4008.29                | Other  | Nil             |
| 40.09          |                        | TUBES, PIPES AND HOSES OF<br>VULCANISED RUBBER OTHER<br>THAN HARDENED RUBBER,<br>WITH OR WITHOUT THEIR<br>FITTINGS (FOR EXAMPLE,<br>JOINTS, ELBOWS, FLANGES)     |                 |
|                | 4009. 10               | -Where the rubber compound content is less than 25% by weight  | Nil             |
|                |                        | Other:   |                 |
|                | 4009.91                | - designed for use in laboratories provided each piece is manufactured in length not exceeding three metres and has a base of a diameter not exceeding 1.27 cms. | Nil             |
|                | 4009.93                | designed to perform the function<br>of conveying air, gas or liquid  | 25%             |
|                |                        | Other  | Nil             |
| 40.10          |                        | CONVEYOR OR TRANSMISSION<br>BELTS OR BELTING OF<br>VULCANISED RUBBER   |                 |
|                | 4010.10                | -Where the rubber compound content is less than 25% by weight.   | Nil             |
|                | 4010.90                | Other  | 25%             |
| 40.11          |                        | PNEUMATIC TYRES, OF RUBEER   |                 |
|                | 4011.10                | -Of a kind used on animal drawn<br>vehicles or hand carts bearing<br>prominent markings of the letters<br>ADV thereon  | Nil             |
|                | 4011.20                | —Of a kind used on bicycles and cycle-rickshaws  | Nil             |
|                | 4011.30                | — Of a kind used on two-wheeled<br>motor vehicles namely, scooters,<br>motor cycles, mopeds and auto<br>cycles   | Rs. 28 per tyre |
|                |                        | -Of a kind used on three-wheeled   |                 |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty      |
|----------------|----------------------|--|-------------------|
| (1)            | (3)                  | (3)  | (4)               |
|                | 4011.41 -            | - Used on powered cycle-rickshaws  | Nil               |
|                | 4011.49 ~            | - Other  | Rs. 1650 per tyre |
|                | 4011.50              | -Of a kind used on saloon cars   | Rs. 1650 per tyre |
|                | 4011.60              | -Of a kind used on other motor<br>vehicles (for example, buses, lorries<br>and station wagons)           | Rs. 1650 per tyre |
|                | 4011.70 -            | Of a kind used on tractors, including agricultural tractors  | Rs. 550 per tyre  |
|                | 4011.80 -            | Of a kind used on trailers   | Rs. 1650 per tyre |
|                | -                    | Other tyres:   |                   |
|                | 4011.91 -            | <ul> <li>Of a kind used on vehicles or equip-<br/>ments designed for use off the<br/>road.</li> </ul>    | [66%              |
|                | 4011.99 -            | - Other  | 28%               |
| 40.12          |                      | TYRE FLAPS OF RUBBER   |                   |
|                | 4012.10 -            | Of a kind used on two-wheeled and three-wheeled motor vehicles.  | Nil               |
|                | 4012.90 -            | Other  | Rs. 20 per flap   |
| 40.13          |                      | INNER TUBES, OF RUBBER, FOR TYRES  |                   |
|                | 4013.10 -            | Of a kind used in tyres for cycles and cycle-rickshaws.  | Nil               |
|                | 4013.20              | Of a kind used in tyres for two-<br>wheeled motor vehicles.  | Rs. 20 per tube   |
|                | 4013.30              | <ul> <li>Of a kind used in tyres for three-<br/>wheeled motor vehicles.</li> </ul>                       | Rs. 250 per tube  |
|                | 4013 40              | Of a kind used in tyres for saloon cars  | Rs. 250 por tube  |
|                | 4013. <b>5</b> 0 -   | Of a kind used in tyres for other<br>motor vehicles (for example, buses,<br>lorries and station wagons). | Rs. 250 per tube  |
|                | 4013.60              | <ul> <li>Of a kind used in tyres for tractors,<br/>including agricultural tractors.</li> </ul>           | Rs. 100 per tube  |
|                | 4013.70              | Of a kind used in tyres for trailers   | Rs. 250 per tube  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                   |
|----------------|------------------------|---|--------------------------------|
| (1)            | (2)                    | (3)   | (4)                            |
|                |                        | -Other tubes for tyres :  |                                |
|                | 4013.91                | - Of a kind used in tyres for vehicles<br>or equipments designed for use<br>off the road  | Rs. 1000 per tube              |
|                | 4013.99                | Other   | Rs. 100 per tube               |
| 40.14          |                        | HYGIENIC OR PHARMAGEU-<br>TIGAL ARTICLES (INCLUD-<br>ING TEATS), OF VULCANISED<br>RUBBER OTHER THAN<br>HARDENED RUBBER, WITH<br>OR WITHOUT FITTINGS OF<br>HARDENED RUBBER |                                |
|                | 4014,10                | -Sheath contraceptives  | Nil                            |
|                | 4014.90                | -Other  | 12%                            |
| 40.15          |                        | ARTICLES OF MATERIALS OF<br>HEADING NO. 40.08   |                                |
|                | 4015.10                | -Of collular rubber   | 55%                            |
|                | 4015.90                | →Other  | 12 <sup>0</sup> / <sub>0</sub> |
| 40.16          | 4016.00                | ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (IN-<br>CLUDING GLOVES), FOR ALL<br>PURPOSES, OF VULCANISED<br>RUBBER OTHER THAN HAR-<br>DENED RUBBER                        | 12%                            |
| 40.17          | 4017.00                | OTHER ARTICLES OF VULGANI SED RUBBER (OTHER THAN HARDENED RUBBER) INCLUDING FLOOR COVERINGS AND MATS, ERASERS, GASKETS, WASHERS AND OTHER SEALS, INFLATABLE ARTICLES      | - 12%                          |
| 40.18          |                        | HARDENED RUBBER (FOR<br>EXAMPLE, EBONITE) IN ALL<br>FORMS, INCLUDING WASTE<br>AND SCRAP, ARTICLES OF<br>HARDENED RUBBER   |                                |
|                | 4018.10                | -Hardened rubber, in all forms, including waste and scrap   | 12%                            |
|                | 4018. 20               | -Articles of hardened rubber  | 12%                            |

## SECTION VIII

LEATHER, ARTICLES OF LEATHER, MANUFACTURES OF FURSKINS AND ARTIFICIAL FUR, SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS: ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

## CHAPTER 41

#### **LEATHER**

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 41.01          | 4101.00                | LEATHER, INCLUDING COMPOSITION LEATHER, WITH A BASIS OF LEATHER OR LEATHER FIBRE, CHAMOIS LEATHER, PATENT LEATHER, PATENT LAMINATED LEATHER AND METALLISED LEATHER | Nil          |

#### CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

#### Note

This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (Chapter 30);
- (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (Chapter 48);
  - (c) Made up articles of netting (Chapter 56);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65;
  - (f) Whips, riding-crops or other articles (Chapter 66);
- (g) Cuff-links, bracelets or other imitation jewellery (Chapter 71);
- (h) Fittings or trimmings for harness, such as stirrups bits, horse brasses and buckles, separately presented (generally Section XV);
- (i) Strings, skins for drums or the like, or other parts of musical instruments (Chapter 92);

- (j) Articles of Chapter 94 (example, furniture, lamps and lighting fittings);
- (k) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (l) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these goods, button blanks of Chapter 96.

| Heading<br>No. | Sub-<br>heading<br>No.  | Description of goods  | Rate of duty    |
|----------------|-------------------------|---|-----------------|
| (1)            | (2)                     | (3)   | (4)             |
| 42.01          | 4201 IO                 | ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)  -Suit cases, vanity cases, executive | <sup>2</sup> 5% |
|                | 4401 10                 | cases, brief cases and vanity bags<br>all sorts   |                 |
|                | <b>4301</b> · <b>30</b> | -Other  | 12%             |

## MANUFACTURES OF FURSKINS AND ARTIFICIAL FUR

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods                             | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 43 01          | 4301 · 00              | MANUFACTURES OF FUR-<br>SKINS AND ARTIFICIAL FUR | 12%          |

## SECTION IX

WOOD AND ARTICLES OF WOOD; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

#### CHAPTER 44

## WOOD AND ARTICLES OF WOOD

- 1. This Chapter does not cover:
- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes;

- (b) Bamboos or other plaiting materials of Chapter 14;
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (Chapter 14);
  - (d) Activated charcoal (Chapter 38):
  - (e) Articles of Chapter 42:
  - (f) Articles of Chapter 46;
  - (g) Footwear or parts thereof of Chapter 64;
- (h) Articles of Chapter 66 (for example, umbrellas and walkingsticks and parts thereof);
  - (i) Articles of Chapter 68;
  - (j) Imitation jewellery of Chapter 71;
- (k) Articles of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel-wrights' wares);
- (l) Articles of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (m) Parts of firearms (Chapter 93);
- (n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (o) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood.
- 2. In this Chapter, the expression 'densified wood' means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3. 'Marine plywood' means plywood conforming to Indian Standard specification No. IS: 710-1976.
- 4. 'Aircraft plywood' means plywood conforming to Indian Standard specifications. Nos. IS: 709-1974 and IS: 4859-1968.
- 5. Heading No. 44.10 applies also to articles of particle board or similar board, fibreboard, laminated wood or densified wood. This heading, however, does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6. For the purposes of this Chapter and subject to Note 1(f) above, any reference to 'wood' applies also to bamboo and other materials of a woody nature.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods 1   | Rate of duty |  |
|----------------|------------------------|--|--------------|--|
| (1)            | (2)                    | (3)  | (4)          |  |
| 44.01          | 4401 · 00              | WOOD WOOL, WOOD FLOUR  | 12%          |  |
| 44.02          | 4402 · 00              | RAILWAY OR TRAMWAY SLEE-<br>PERS (CROSS-TIES), WHE-<br>THER IMPREGNATED OR<br>NOT  | 12%          |  |
| 44.03          | 4403 · 00              | WOOD, SAWN OR CHIPPED LENG-<br>THWISE, SLICED OR PEELED,<br>WHETHER OR NOT PLANED,<br>SANDED OR FINGER-JOINTED,<br>OF A THICKNESS EXCEEDING<br>6 MM.   | 12%          |  |
| 44.04          | 4404 00                | VENEER SHEETS AND SHEETS FOR PLYWOOD (WHETHER OR NOT SPLICED) AND OTHER WOOD SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM.  | 12%          |  |
| 44.05          | 4405.00                | WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES OR FACES, WHETHER OR NOT PLANED, SANDED OR FINGER-JOINTED | 12%          |  |
| 44.06          | ·                      | PARTICLE BOARD AND SIMILAR BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES  |              |  |
|                | 4406 · 10 -            | Plain particle boards  | Nil          |  |
|                |                        | Insulation Board and Hardboard   | 10%          |  |
|                | 4406.30 -              | Veneered particle board, not having<br>decorative veneers on any face  | 20%          |  |
| <b>44</b> ·07  | 4406·90 -              | Other  FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERI- ALS, WHETHER OR NOT BON- DED WITH RESINS OR OTHER ORGANIC SUBSTANCES   | 30%          |  |
|                | 4407.10 -              | Insulation Board and Hard Board  | 10%          |  |
|                | 4407.90                | Other  | 30%          |  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 44 · 08        |                        | PLYWOOD, VENEERED PANELS<br>AND SIMILAR LAMINATED<br>WOOD   |              |
|                | 4408 · 10 -            | Marine plywood and aircraft plywood   | 10%          |
|                | 4408·20 <b>-</b>       | Plywood for tea-chests when cut to size in panels or shooks and packed in sets                              | 10%          |
|                | 4408 · 30 -            | Decorative plywood  | 30 <b>%</b>  |
|                | 4408 40 -              | Cuttings and trimmings of plywood   | Nil          |
|                | 4408 90 -              | Other   | 30%          |
| 44.09          | 4409.00                | DENSIFIED WOOD, IN BLOCKS,<br>PLATES, STRIPS OR PROFILE<br>SHAPES INCLUDING ARTI-<br>CLES OF DENSIFIED WOOD | 20%          |
| 44.10          |                        | ARTICLES OF WOOD<br>NOT ELSEWHERE SPECI-<br>FIED  |              |
|                | 4410-10                | - Flush Doors   | 30%          |
|                | 4410.90                | - Other   | 12%          |

# CHAPTER 45 CORK AND ARTICLES OF CORK

## Note

This Chapter does not cover:

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods      | Rate of duty |
|----------------|------------------------|---------------------------|--------------|
| (1)            | (2)                    | (3)                       | (4)          |
| 45.01          | 4501.00                | CORK AND ARTICLES OF CORK | 12%          |

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

- 1. In this Chapter, 'plaiting materials' means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horse-hair, textile rovings of yarns, or monofilament and strip and the like of Chapter 54.
  - 2. This Chapter does not cover:
    - (a) Wall covering (Chapter 48);
    - (b) Twine, cordage, ropes or cables, plaited or not (Chapter 56);
    - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
  - (d) Vehicles or bodies for vehicles, of basketware (Chapter 87); or
  - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 46.01          | 4601.00                | MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKER- WORK | . 12%        |

#### SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF.

#### CHAPTER 47

## PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                   |
|----------------|------------------------|---|--------------------------------|
| (1)            | (2)                    | (3)   | (4)                            |
| 47.01          | 4701.00                | MECHANICAL WOOD PULP,<br>CHEMICAL WOOD PULP,<br>SEMI-CHEMICAL WOOD<br>PULP AND PULPS OF OTHER<br>FIBROUS CELLULOSIC<br>MATERIAL | 12%                            |
| , 47.02        | 4702.00                | WASTE AND SCRAP OF PAPER<br>OR PAPERBOARD   | 10% plus Rs. 2500<br>per tonne |

#### **CHAPTER 48**

## PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

- 1. This Chapter does not cover:
  - (a) Pharmaceutical products (Chapter 30);
  - (b) Stamping foils (Chapter 32);
- (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
- (d) Paper or cellulose wadding implegnated, coated or covered with soap or detergent, or with polishes, creams or similar preparations of Chapter 34;
  - (e) Sensitised paper or paperboard of Chapter 37;
- (f) Paper reinforced stratified plastic sheeting, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);
  - (g) Articles of Chapter 42 (for example, travel goods);
  - (h) Articles of Chapter 46 (manufactures of plaiting material),
  - (i) Paper yarn or textile articles of paper yarn (Section XI);
  - (i) Articles of Chapter 64 or Chapter 65;

(k) Abrasive paper or paperboard or paper or paperboardbacked mca (paper and paperboard coated wth mica powder are however, to be classified in this Chapter);

\_\_\_\_\_\_\_

- (l) Metal foil backed with paper or paperboard (Section XV);
- (m) Parts and accessories of musical instruments (for example, cards) of Chapter 92;
- (n) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
- 2. Heading Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed for example, by coating or impregnation.
- 3. In this Chapter "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 per cent. by weight of the total fibre content consists of wood fibres obtained by a mechanical process, unsized or very lightly sized, having a smoothness or each side not exceeding 200 seconds Bekk, weighing not less than 40 grammes per square metre and not more than 65 grammes per square metre and having an ash content by weight not exceeding 8 per cent. 'Odd size newsprint' means newsprint which cannot be used on a rotary printing press on account of its being non-standard in size and 'reject newsprint' means newsprint which cannot be used on a rotary printing press on account of numerous joints or crushed central core in it or is otherwise defective.
- 4. In this Chapter, 'strawboard' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or other agricultural residues or a mixture of these.
- 5. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process.
- 6. In this Chapter, 'kraft paper and paperboard' means paper and paperboard of which not less than 80 per cent. by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the heading Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in the numerical order in the Schedule.
- 8. Except for the articles of heading No. 48.14 or paper lables of heading No. 48.18, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the articles fall in Chapter 49.

TOILET OR FACIAL 4803.00 TISSUE 10% plus Rs. 1430 48.03 STOCK, TOWEL OR NAPKIN per tonne STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSE-HOLD OR SANITARY PUR-POSES, CELLULOSE WADD-ING AND WEBS OF CELLU-LOSE FIBRES, WHETHER OR NOT CREPED, CRINKL-ED, EMBOSSED, PERFORA-TED, SURFACE-COLOURED, SURFACE-DECORATED PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 CM. OR IN RECTANGULAR (IN-CLUDING SQUARE) SHEÈTS WITH AT LEAST ONE SIDE

FOLDED STATE

EXCEEDING 36 CM. IN UN-

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                   |
|----------------|------------------------|---|--------------------------------|
| (1)            | (2)                    | (3)   | (4)                            |
| 48.04          |                        | UNCOATED KRAFT PAPER<br>AND PAPERBOARD, IN ROLLS<br>OR SHEETS, OTHER THAN<br>THAT OF HEADING NO. 48.02<br>or 48.03  | <u> </u>                       |
|                |                        | - Kraftliner of a substance 65 gramme per square metre or more :  | es                             |
|                | 4804.11                | <ul> <li>- Containing not less than 75% by<br/>weight of pulp made from<br/>bagasse</li> </ul>  | Nil                            |
|                | 4804.19                | Other   | 10% plus Rs. 1585<br>per tonne |
|                |                        | - Other kraft paper :   |                                |
|                | 4804.21                | Containing not less than 75% by weight of pulp made from bagasse  | Nil                            |
|                | 4804.29                | Other   | 10% plus Rs. 1585<br>per tonne |
|                | 4804.30                | - Kraft paperboard  | 10% plus Rs. 1585<br>per tonne |
| 48.05          |                        | OTHER UNCOATED PAPER<br>AND PAPERBOARD, IN ROLLS<br>OR SHEETS   |                                |
|                |                        | - Unbleached homogenous board having a thickness exceeding 0.50 millimeters and made out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto: |                                |
|                | 4805.11                | In the manufucture of which sun-<br>drying process has been employed  | 10%                            |
|                | <b>4805. 1</b> 9       | Other   | 10% plus Rs. 525               |
|                | 4805.20                | - Base filter paper   | per tonne<br>Nil               |
|                | 4805.30                | - Pulp board, duplex board and triplex board  | 10% plus Rs. 830<br>per tonne  |
|                | 4805.90                | - Other paper and paperboard  | 10% plus Rs. 1430<br>per tonne |
| 48.06          |                        | VEGETABLE PARCHMENT,<br>GREASE-PROOF PAPERS,<br>TRACING PAPERS (AND<br>GLASSINE AND OTHER GLA-<br>ZED TRANSPARENT OR<br>TRANSLUCENT PAPERS IN<br>ROLLS OR SHEETS.   |                                |

| Heading<br>No.    | g Sub-<br>heading<br>No. | Description of goods   | Rate of duty                   |
|-------------------|--------------------------|--|--------------------------------|
| (1)               | <b>(</b> 2)              | (3)  | (4)                            |
|                   | 4806.10                  | -Grease-proof paper  | 10% plus Rs. 1930<br>per tonne |
| ,                 | 4806.20                  | -Glassine and other glazed transparent or translucent paper  | 10% plus Rs. 1930<br>per tonne |
|                   | <b>4806</b> .90          | -Other:  | 10% plus Rs. 1939<br>per tonne |
| <sub>4</sub> 8.07 |                          | COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS. |                                |
|                   | <b>4807.</b> 10          | <ul> <li>-Paper and paperboard, laminated<br/>internally with bitumen, tar or as-<br/>phalt.</li> </ul>  | 10% plus Rs 1430<br>per tonne  |
|                   |                          | -Other:  |                                |
|                   | 4807.91                  | <ul> <li>- Straw board, in the manufacture<br/>of which drying process has been<br/>employed.</li> </ul>   | 10%                            |
|                   | 4807.92                  | <ul> <li>- Straw paper and other straw<br/>board, whether or not covered with<br/>paper other than straw paper.</li> </ul>   | 10% plus Rs. 525<br>per tonne  |
|                   | <b>4807.</b> 99          | Other  | 10% plus Rs. 1430<br>per tonne |
| 48.08             |                          | PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEADING NO. 48.03 or 48.18.                   |                                |
|                   | 4808.10                  | -Corrugated paper and paperboard, whether or not perforated.   | 10% plus Rs. 1430<br>per tonne |
|                   | <b>4808.</b> 90          | -Other   | 10% plus Rs. 143<br>per tonne  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty                   |
|----------------|------------------------|--|--------------------------------|
| (1)            | (2)                    | (3)  | (4)                            |
| 48.09          |                        | CARBON PAPER, SELF-COPY PAPER AND OTHER COPY- ING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES) WHETHER OR NOT PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHE- ETS WITH AT LEAST ONE SIDE EXCEEDING 36 CM IN UNFOLDED STATE |                                |
|                | 4809.10                | - Carbon or similar copying papers   | 32 <b>.5%</b>                  |
|                | 4809,20                | - Self-copy paper  | 32. <b>5%</b>                  |
|                | 4809.90                | - Other  | 3 <b>2.5%</b>                  |
| 48.10          |                        | PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS   |                                |
|                | 4810, 10               | -Paper and paperboard of a kind used for writing, printing or other graphic purposes   | 10% plus Rs. 1505<br>per tonne |
|                | 4810,20                | -Kraft paper and paperboard, other<br>than that of a kind used for writing,<br>printing or other graphic pur-<br>poses   | 10% plus Rs. 1930<br>per tonne |
|                | 4810 <b>9</b> 0        | - Other paper and paperboard   | 10% plus Rs. 1930<br>per tonne |
| 48 11          |                        | PAPER, PAPERBOARD, CELLU-<br>LOSE WADDING AND WEBS<br>OF CELLULOSE FIBRES,<br>COATED, IMPREGNATED,<br>COVERED, SURFACE-COLOU-<br>RED, SURFACE-DECORATED<br>OR PRINTED, IN ROLLS OR<br>SHEETS OTHER THAN GOODS<br>OF HEADING NO. 48.03, 48.09,<br>48.10 or 48.18  | •                              |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                             |
|----------------|------------------------|---|--|
| (1)            | (2)                    | (3)   | (4)                                      |
|                | 4811.10                | Tarred, bituminised or asphalted paper and paperboard   | 10% plus Rs. 1430<br>per tonne           |
|                | 4811,20                | Cummed or adhesive paper and paperboard   | to% plus Rs. 1430 per toune              |
|                |                        | -Paper and paperboard coated, impregnated or covered with plastic (excluding adhesives):  |  |
|                | 4811.31                | Electrical grade insulating paper or paperboard   | Nil                                      |
|                | 4811.39                | Other   | 10% plus R 1930<br>per tonne             |
|                | 4811.40                | -Paper and paperboard, coated, impregnated or covered with wax paraffin wax, stearin, oil or glycere  |  |
|                | 4811.90                | Other   | 10% <i>plus</i> Rs. 1930<br>per tonne    |
| 48.12          | 4812.00                | FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP  | 12%                                      |
| 48.13          | 4813.00                | CIGARETTE PAPER, WHETHER<br>OR NOT GUT TO SIZE OR IN<br>THE FORM OF BOOKLETS OR<br>TUBES.   | per tonne                                |
| 48.14          | 4814.00                | WALLPAPER AND SIMILAR<br>WALL COVERINGS; WINDOV<br>TRANSPARENCIES OF PAPER  | V per tenne                              |
| 48.15          | 4815.00                | FLOOR COVERINGS ON A BAS<br>OF PAPER OR OF PAPER-<br>BOARD, WHETHER OR NOT<br>CUT TO SIZE.  | SE 12%                                   |
| 48.16          | 4816.00                | CARBON PAPER, SELF-COPY<br>PAPER AND OTHER<br>COPYING OR TRANS-<br>FER PAPERS (OTHER<br>THAN THOSE OF HEADING<br>NO. 48.09), DUPLICATOR<br>STENGILS AND OFFSET<br>PLATES, OF PAPER, WHETHER<br>OR NOT PUT UP IN BOXES |  |
| 48.17          |                        | OTHER PAPER, PAPERBOARD,<br>GELLULOSE WADDING AND<br>WEBS OF GELLULOSE FIBRE<br>GUT TO SIZE OR SHAPE.   | S,                                       |
|                | 4817.10                | -Gummed or adhesive paper in strip<br>or rolls  | ps 10% <i>plus</i> Rs. 1430<br>per tonne |
|                | 4817.20                | -Gards, not punched, for puncheard<br>machines, whether or not in<br>strips   |  |

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| Heading<br>No. | Sub<br>heading<br>No. | Description of goods  | Rate of duty                   |
|----------------|-----------------------|---|--------------------------------|
| (i)            | (2)                   | (3)   | (4)                            |
|                | 4817.30               | Braille paper   | Nil                            |
|                | 4817.40               | Blotting paper  | 10% plus Rs. 1200 per tonne    |
|                | 4817.90               | Other   | 10% plus Rs. 1430<br>per tonne |
| 48.18          |                       | OTHER ARTICLES OF PAPER<br>PULP, PAPER, PAPERBOARD,<br>CELLULOSE WADDING OR<br>WEBS OF CELLULOSE FIBRES   |                                |
|                |                       | -Gartons, boxes, containers and cases (including flattened or folded boxes and flattened or folded cartons) whether in assembled or unassembled condition:  | ,                              |
|                | 4818.11               | Intended for packing of match sticks  | Nil                            |
|                | 4818.12               | Printed cartons, boxes, containers and cases, made wholly out of kraft liner or kraft paper of heading No. 48.04 or corrugated paper and paper-board and boards falling within sub-heading Nos. 4805.11, 4805.19 4807.91, 4807.92 and 4811.10 |                                |
|                | 4818.13               | Other printed cartons, boxes and cases  | 32 5%                          |
|                | 1818 19               | Other   | Nil                            |
|                | p818 20               | -Toilet tissues, handkerchiefs and elemning tissues of paper  | 12 %                           |
|                | 4818 90               | Other   | 12%                            |

## **CHAPTER 49**

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY, MANUSCRIPTS, TYPE-SCRIPTS AND PLANS

- 1. This Chapter does not cover:
- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (Chapter 90);

- (c) Original engravings, prints or lithographs, postage or revenue stamps, stamp postmarks, first-day covers, postal stationery or the like, antiques of an age exceeding one hundred years or other articles (all of Chapter 97).
- 2. For the purposes of Chapter 49, 'printed' also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photo-copied, thermocopied or type-written.

| Heading<br>No. | Sub head-<br>ing No. | Description of goods  | Rate of duty |
|----------------|----------------------|---|--------------|
| (1)            | (2)                  | (3)   | (4)          |
| 49·01<br>•     | F                    | PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PAPER PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS.  |              |
|                | 4901 • 10            | -Transfers (decalcomanias)  | 12%          |
|                | 4901-20              | -Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed | Nil          |
|                | 4901 · 90            | -Other  | Nil          |

#### SECTION XI

#### TEXTILES AND TEXTILE ARTICLES

- " 1. This Section does not cover:
  - (a) Articles of Chapter 30 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);
    - (b) Sensitised textiles of Chapter 37;
  - (c) Monofilament of which any cross-sectional dimension exceeds 1 mm and strip and the like (for example, artificial straw) of

an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics and other basketware and wickerwork of such monofilament or strip (Chapter 46);

- (d) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, and articles thereof, of Chapter 39;
- (e) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, and articles thereof, of Chapter 40;
  - (f) Articles of textile materials (Chapter 42);
- (g) Products and articles of Chapter 48 (for example, cellulose wadding);
- (h) Footwear or parts of lootwear, gaiters or leggings or similar articles of Chapter 64;
  - (i) Hair nets and other headgear or parts thereof, of Chapter 65:
- (j) Abrasive coated textile material and also carbon fibres and articles of carbon fibres (Chapter 68);
- (k) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (l) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
- (m) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).
- 2. (A) Articles classifiable in Chapters 50 to 55 or in heading No. 58.06 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
  - (B) For the purposes of the above rule —
  - (i) Gimped horsehair yarn (Chapter 51) and metallised yarn (Chapter 56) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (ii) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (iii) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

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- (C) If the classification of a yarn or fabric cannot be determined under the foregoing clauses for the reason that two or more of the following fibres or yarns that is to say,—
  - (a) Silk (including silk noil);
  - (b) Wool;
  - (c) Cotton;
  - (d) Flax, jute and ramie;
  - (e) Synthetic staple fibre or yarn thereof, and
  - (f) Artificial staple fibre or yarn thereof.

are equal in weight, in any yarn or fabric, as the case may be, then such one of those fibres or yarns, as the case may be, the predominance of which would render such yarn or fabric fall under that Chapter or heading of this Schedule which read with the relevant notification, if any, for the time being in force issued under the Central Excise Rules, 1944, attracts the highest amount of duty payable, shall be deemed to be predominant in such yarn or fabric and accordingly, such yarn or fabric shall be deemed to fall under the applicable Chapter or heading, as the case may be.

- (D) Throughout this Schedule, 'man-made fibres' means staple fibres and filaments of organic polymers produced by manufacturing process, either:—
  - (i) By polymerisation of organic monomers, such as polyamides, polyesters, polymerhanes or polyvinyl derivatives; or
  - (ii) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms 'synthetic' and 'artificial' used in relation to fibres mean: synthetic: fibres as defined at (i); artificial: fibres as defined at (ii).

The terms 'man made', 'synthetic' and 'artificial' shall have the same meanings when used in relation to 'textile materials'.

- 3. For the purposes of heading Nos. 52.03, 52.04, 54.02, 54.04 and 55.05 and 55.06 'sewing thread' means multiple (folded) or cabled yarn:—
  - (a) Put up on supports (for example, reels, tubes) of a weight including support not exceeding 1,000 grams;
    - (b) Dressed; and
    - (c) With a final "Z" or "S" twist.
- 4. For the purposes of this Section, 'high tenacity yarn' means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of pelyesters ... 60cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ... 55cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon ... 27cN/tex

- 5. For the purposes of this Section, 'made up' means:-
  - (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (d) Cut to size and having undergone a process of drawn thread work;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (f) Knitted or crocheted to shape, presented in the form of a number of items in the length.
- 6. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60 do not apply to goods made up within the meaning of Note 5 above, Chapters 50 to 55 do not apply goods of Chapters 56 to 59.
- 7. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns super-imposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 8. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 9. For the purposes of this Section, the expression 'impregnated' includes 'dipped'.
- 10. For the purposes of the Section, the expression 'polyamides' includes "aramids";
- 11. In this Section, the expression 'count' wherever it appears, means the size of grey yarn (excluding any sizing material) expressed in English count. For multiple fold yarn, 'count' means the count of the basic single yarn. Where the count is in fraction, then, if the fraction is one-half or more it shall be treated as one, and if such fraction is less than one-half, it shall be ignored.
- 12. For the purpose of determining the average count of yarn in cotton fabrics, the following rules shall apply, namely:—
  - (a) Yarn used in the borders or selbedges shall be ignored;
  - (b) For multiple-fold yarn, the count of the basic single yarn shall be taken and the number of ends per 25.4 mm. in the reed or the number of picks per 25.4 mm., as the case may be, shall be multiplied by the number of plies in the yarn; where there are basic single yarns of different counts, the count of the basic single yarn which has the highest count shall be taken to be the count of each basic single yarn;
  - (c) In the case of fabrics manufactured from cotton and other yarn, the other yarn shall, for the aforesaid purposes, be deemed to be cotton yarn;

- (d) Where, there are yarns of different counts in warp or weft or both, the count of the yarn which has the highest count shall be taken to be the count of warp or weft, as the case may be;
- (e) The average count of such yarn (other than in the case of round mesh mosquito netting) shall be obtained by applying the following formula, namely:—

[(Count of warp× No. of ends per 25.4 mm, in the reed)+ (Count of weft×No. of picks per 25.4 mm.)] $\div$ [(No. of ends per 25.4 mm. in the reed+No. of picks per 25.4 mm.)]

the result being rounded off, wherever necessary, by treating any fraction which is one half or more as one, and disregarding any fraction which is less than one half; and

(f) In the case of round mesh mosquito netting, the average count of yarn shall be obtained by applying the following formula, namely:—

[(Count of warp×No. of ends per 25.4 mm.)+(Count of weft×No. of picks per 25.4 mm.×1.4)]  $\div$  [(No. of ends per 25.4 mm.)]+[(No. of picks 25.4 mm.×1.4)]. The result being rounded off, wherever necessary, by treating any fraction which is one half or more as one, and disregarding any fraction which is less than one half.

- 13. (A) "Waste yarn (hard waste)" in case of yarn of heading Nos. 50.02, 52.01, 53.01, 53.03 and sub-heading No. 5503.39 shall mean—
  - (i) Short lengths of such yarn in tangled mass not capable of being disentangled without considerable labour; or
  - (ii) Short lengths not exceeding three metres of such yarn even if they are not in the form of an entangled mass.
- (B) "Waste yarn (hard waste)" in the case yarns of heading No. 51.04 or sub-heading No. 5503.31 shall mean—
  - (1) Irregular in shape;
  - (ii) Loosely spun;
  - (iii) Established by visual examination and handling that the yarn is incapable of being directly used for weaving into fabrics; and
    - (iv) Packed in gunny bags.
    - (C) "Waste" of sub-heading Nos. 5302.10, 5607.11 shall mean-
  - (i) a tangled mass of short lengths not capable of being disentangled without considerable labour; or
  - (ii) Short lengths not exceeding 1.8 metres, even if they are not in the form of a tangled mass and not capable of being used in the manufacture of rope or cord.
- 14. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 above for the classification of a product of Chapters 50 to 55 consisting of the same textile materials.

- (i) in the case of textile products consisting of a base fabric and a pile or looped surface, no account shall be taken of the base fabric;
- (ii) in the case of embroidery, only the base fabric shall be taken into account.

#### SILK

| Heading<br>No. | Sub<br>heading<br>No. |  | Rate of Duty        |
|----------------|-----------------------|--|---------------------|
| (1)            |                       | (2) (3)  | (4)                 |
| 50.01          | 5001.10               | SILK YARN AND YARN SPUN FROM SILK WASTE, IN OR IN RELATION TO THE MANUFACTURE OF WHICH ANY PROCESS IS ORDINARI- LY CARRIED ON WITH THE AID OF POWER  Not containing or containing not more than one-sixth by weight of synthetic staple fibre calculated on the total fibre con- | Nil                 |
|                | 5001.20               | Containing more than one-sixth by weight of synthetic staple fibre calculated on the total fibre content   | Rs. 18 per kilogram |
| 50.02          | 5002.00               | OTHER SILK YARN INCLUD-<br>ING WASTE YARN (HARD<br>WASTE); SILK-WORM GUT   | Nil                 |
| 50.03          | 5003.00               | WOVEN FABRICS OF SILK OR<br>OF SILK WASTE  | Nil                 |

#### CHAPTER 51

## WOOL; FINE OR COARSE ANIMAL HAIR

- 1. Throughout this Schedule:
  - (a) 'Wool' means the natural fibre grown by sheep or lambs;
- (b) 'Fine animal hair' means the hair of alpaca, Ilama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or muskrat; and
- (c) 'Coarse animal hair' means the hair of animals not mentioned above, excluding brush-making hair and bristles and horse-hair (Chapter 5).

- 2. In this Chapter, the expression 'independent processor' means a manufacturer who is engaged exclusively in the processing of fabrics and who has no proprietary interest in any factory engaged in the spinning of yarn of wool or weaving of woollen fabrics.
- 3. In this Chapter, the expression 'composite mill' means a manufacturer who is engaged in the spinning of yarn of wool, or weaving or processing of woven fabrics of wool with the aid of power and has a proprietary interest in at least two of such manufacturing activities.
- 4. In relation to products of heading No. 51.07, milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes shall amount to 'manufacture'.

| Heading<br>No. | Sub<br>heading<br>No. | Description of goods  | Rate of Duty               |
|----------------|-----------------------|---|----------------------------|
| (1)            | (2)                   | (3)   | (4)                        |
| 51.01          | 5101.00               | WOOL, NOT CARDED OR COM<br>BED, BUT SCOURED   | [+*I2°/ <sub>0</sub>       |
| 51.02          |                       | WOOL AND FINE OR COARSE<br>ANIMAL HAIR, CARDED OF<br>COMBED (INCLUDING<br>COMBED WOOL IN FRAG-<br>MENTS AND WOOL TOPS)  | ₹                          |
|                |                       | - Of wool:  |                            |
|                | 5102.11               | Only carded   | Rs. 8.30 per kilo-<br>gram |
|                | 5102.12               | <ul> <li>Carded and combed (including<br/>combed wool in fragments and<br/>wool tops)</li> </ul>  |                            |
|                | 5102 90               | - Other   | 12%                        |
| 1.03           |                       | YARN OF WOOL, IN OR IT<br>RELATION TO THE MANU<br>FACTURE OF WHICH AN<br>PROCESS IS ORDINARILY<br>CARRIED ON WITH THE AIL<br>OF POWER   | r-<br>Y<br>Y               |
|                | 5103.10               | <ul> <li>Not containing or containing or more than one-sixth by weight synthetic staple fibre (other the acrylic staple fibre) calculated the total fibre content.</li> <li>Containing more than one-sixth</li> </ul> | of<br>an<br>on             |
|                |                       | weight of synthetic staple fib<br>(other than acrylic staple fibr<br>calculated on the total fibre conte  | ore<br>re)                 |
|                | 5103.21               | <ul> <li>Other than worsted yarn and containing synthetic staple fibre (oth than acrylic staple fibre) in the form of wastes or in the form of file produced out of such wastes</li> </ul>                            | her<br>the                 |
|                | 5103.29               | Other   | Rs. 18 per kilogram        |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 51.04          | 5104.00                | OTHER YARN OF WOOL; YARN OF WASTE WOOL IN- CLUDING SHODDY AND GARNETTED STOCK OF WOOL; WASTE YARN (HARD WASTE)   | Nil          |
| 51.05          | 5105.00                | YARN OF FINE OR COARSE<br>ANIMAL HAIR OR OF HORSE-<br>HAIR (INCLUDING GIMPED<br>HORSEHAIR YARN)  | 12%          |
| 51.06          | 5106.00                | WOVEN FABRICS OF WOOL,<br>NOT SUBJECTED TO ANY<br>PROCESS  | Nil          |
| 51.07          |                        | WOVEN FABRICS OF WOOL SUBJECTED TO THE PROCESS OF MILLING, RAISING, BLOWING, TENTERING, DYEING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES  |              |
|                | 5107.10                | <ul> <li>-Woven Fabrics, the following, namely:—</li> <li>(a) Hair belting</li> <li>(b) Shoddy blankets and blankets made from indigenous wool</li> <li>(c) Of width not exceeding 15 cms.</li> </ul>                | Nil          |
|                |                        | -Fabrics woven on handlooms:   |              |
|                | 5107.21                | Fabrics certified as 'khadi' by the<br>Khadi and Village Industries<br>Commission  | Nil          |
|                | 5107.22                | Processed without the aid of power or steam  | Nil          |
|                | 5107.23                | - Processed with the aid of power<br>by a factory owned by a registered<br>handloom co-operative society or<br>any organisation set up or approv-<br>ed by Government for the purpose<br>of development of handlooms | Nil          |
|                | 5107.24                | Processed by an independent processor approved in this behalf by the Government of India on the recommendation of the Development Commissioner for Handlooms   | 2%           |

| Heading<br>No. | Sub-<br>heading<br>No.                                       | Description of goods  | Rate of duty |
|----------------|--|---|--------------|
| (1)            | (2)  | (3)   | (4)          |
| -              |  | -Fabrics woven by a factory, other than a composite mill and processed by an independent processor: |              |
|                | 5107.31  | Melton cloth (made of shoddy yarn)  | Nil          |
|                | 5107.32  | Made of shoddy yarn, of value not<br>sexceeding rupees twenty-five per<br>quare metre               | NiI          |
|                | 5107.39  | Other   | 5%           |
|                |  | -Fabrics woven by a factory,<br>other than a composite mill, and<br>processed by a composite mill:  |              |
|                | 5107.41  | Melton cloth (made of shoddy yarn)  | 2%           |
|                | 5107.42  | Made of shoddy yarn, of value not<br>exceeding Rs. 25 per square me-<br>tre                         | 2.5%         |
|                | 5107.49  | Other   | 80%          |
|                | -Other fabrics: 5107.91 Melton cloth (made of shoddy yarn) 4 |   |              |
|                |  |   | 4.5%         |
|                | 5107.92  | Made of shoddy yarn, of value not<br>exceeding Rs. 25 per square<br>metre                           | 4 · 5%       |
|                | 5107.99  | Other   | 10%          |
| 51.0           | 8 5108.00  | WOVEN FABRICS OF FINE OR<br>COARSE ANIMAL HAIR OR C<br>HORSEHAIR                                    | 12%<br>OF    |

## COTTON

- 1. In relation to products of heading Nos. 52.03 and 52.04, sizing beaming, warping, wrapping, winding or reeling, or any one or more of these processes, or the conversion of any form of the said products into another form of such products shall amount to 'manufacture'. The duty on sized yarn shall be charged on the basis of its weight before sizing.
- 2. In relation to products of heading Nos. 52.06 to 52.12, bleaching mercerising, dyeing, printing, water-proofing, shrink-proofing, organdle processing or any other process or any one or more of these processes shall amount to 'manufacture'.

- 3. For the purposes of sub-heading Nos. 5206.10, 5207.10, 5208.11 and 5208.21, the expression 'controlled fabrics' covers cotton fabrics,—
  - (a) which answer to the description of 'Controlled Dhoti', 'Controlled Saree', 'Controlled Long Cloth', 'Controlled Shirting', or 'Controlled Drill' as defined from time to time by the Textile Commissioner under the Cotton Textiles (Control) Order, 1948,
  - (b) for which maximum ex-factory prices have been specified by the Textile Commissioner under the said Order, and
  - (c) which are not supplied by the factory in which they are manufactured or processed to any industrial concern, and if such fabrics are so supplied, the purchasing industrial concern certifies that the fabrics so purchased by it shall be used exclusively for wearable purposes and not for any other purposes.
- 4. For the purposes of sub-heading Nos. 5206.20 and 5207.20, the expression 'Specified Drill' covers cotton fabrics,—
  - (a) which answer to the description of 'Controlled Drill' as defined from time to time by the Textile Commissioner under the Cotton Textiles (Control) Order, 1948, and
  - (b) for which maximum ex-factory prices have not been specified by the Textile Commissioner under the said Order.
- 5. In this Chapter, the expression 'independent processor' means a manufacturer who is engaged exclusively in the processing of fabrics with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of cotton fabrics.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 52.01          | 5201,00                | WASTE YARN (HARD WASTE)<br>(INCLUDING GARNETTED<br>STOCK)  | Nil          |
| 52.02          | 5202.00                | COTTON, CARDED OR COMBED   | Nil          |
| 52.03          |                        | COTTON YARN INCLUDING<br>SEWING THREAD, NOT CON-<br>TAINING SYNTHETIC STAPLE<br>FIBRES   |              |
|                | 5203.10                | -In or in relation to the manufacture of<br>which no process is ordinarily car-<br>ried on with the aid of power   | Nil          |
|                | 5203,20                | -In or in relation to the manufacture<br>of which any process is ordinarily<br>carried on with the aid of power<br>and which is supplied in plain<br>(straight) reel hanks, whether single<br>or multiple fold | Ŋil          |

| Heading |                 | Description of goods   | Rate of duty  |
|---------|-----------------|--|---|
| No.     | heading<br>No.  | 2001.place of 8000.  | ,   |
| (1)     | (2)             | (3)  | (4)   |
|         |                 | -In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and which is supplied in cross reel hanks, whether single or multiple fold, purchased by a registered handloom co-operative society or any organisation set up or approved by the Government for the development of handlooms and payment for which is made by cheque drawn by such co-operative society or organisation, as the case may be, on its own bank account: |   |
|         | 5203.31         | Of counts not exceeding 25   | Nil   |
|         | 5203-32         | Of counts exceeding 25 but<br>not exceeding 35   | 4.40 paise plus<br>2.64 paise per<br>count exceeding 25   |
|         | <u>5</u> 203·33 | Of counts exceeding 35 but<br>not exceeding 45   | 25.40 paise plus<br>4.40 paise per<br>count exceeding 35  |
|         | 5203 · 34       | Of counts exceeding 45 but<br>not exceeding 55   | 70.40 paise plus<br>7.04 paise per<br>count exceeding 45  |
|         | <b>5</b> 203·35 | Of counts exceeding 55   | 140.80 paise plus<br>3.52 paise per<br>count exceeding 55 |
|         |                 | - In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power and supplied in a form other than plain (straight) reel hanks:  | •   |
|         | <b>5</b> 203·41 | Of counts not exceeding 25   | 2·20 paise per<br>count                                   |
|         | <b>5</b> 203·42 | Of counts exceeding 25 but<br>not exceeding 35   | 52.80 paise plus<br>5.28 paise per<br>sount exceeding 25  |
|         | <b>52</b> 02·43 | Of counts exceeding 35   | 114.40 paise plus<br>7.92 paise per<br>count exceeding 35 |

| 3EC, 23        |                        | TAZETTE OF INDIA EXTRAORI   | JENAKI 100   |
|----------------|------------------------|---|--|
| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty   |
| (1)            | (2)                    | (3)   | (4)  |
| 52 · 04        |                        | COTTON YARN INCLUSEWING THREAD, CONTING SYNTHETIC STAFIBRES   | rain-  |
|                | 5204 · 10              | -In or in relation to the ma<br>ture of which no process is or<br>rily carried on with the a<br>power   | dina-  |
|                |                        | -In or in relation to the ma<br>ture of which any process is or<br>rily carried on with the air<br>power:   | rdina-   |
|                | 5204.21                | Containing cotton and poly staple fibre (not containing other textile material), in the proportion of polyester fibre is more than 40% by wof the total fibre content | any<br>which<br>staple   |
|                | 5204-29                | Other   | Rs. 9·90 per kilogram  |
| 52.05          | 5205 00                | COTTON FABRICS,— (a) WOVEN, AND (b) NOT SUBJECTED TO PROCESS  | Nil<br>ANY   |
| 52.06          |                        | COTTON FABRICS (EXC<br>ING FABRICS COVERE<br>DER HEADING NOS. 52<br>52·10 and 52·11),—  | D UN-  |
|                |                        | (a) WOVEN ON LOOMS (<br>THAN HANDLOOMS,   |  |
|                |                        | (b) SUBJECTED TO PROCESS OF BLI MERCERISING, PRINTING, WA FING, SHRINK-PI ORGANDIE PROCE ANY OTHER PR ANY TWO OR THESE PROCESS THE AID OF PO                          | DYEING,<br>TERPROO-<br>ROOFING,<br>ESSING OR<br>OCESS OR<br>MORE OF<br>ES WITH   |
|                | 5206 · 10              | -Controlled fabrics   | Nil  |
|                | 5206·20                | o -Specified Drill  | Fifty per cent. of the duty leviable under subheading Nos. 5206:31 to 5206:39 and 5206:90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
|                |                        | -F drics, in which the average count of yarn is less than 51:  |              |
|                | 5206 31                | Of value not exceeding rupees five<br>per square metre   | Nil          |
|                | 5206-32                | Of value exceeding rupees five but<br>not exceeding rupees six per<br>square metre   | 1.50%        |
|                | 5206-33                | Of value exceeding rupees six<br>but not exceeding rupees<br>seven per square metre  | 2%           |
|                | 5206.34                | Of value exceeding rupees seven<br>but not exceeding rupees eight<br>per square metre  | 3%           |
| ,              | <b>52</b> 06 35        | <ul> <li>Of value exceeding rupees eight<br/>but not exceeding rupees nine<br/>per square metre</li> </ul>   | 3.50%        |
|                | 5206 36                | Of value exceeding rupees nine<br>but not exceeding rupees ten per<br>square metre   | 5%           |
|                | 5206.37                | Of value exceeding rupees ten but<br>not exceeding rupees eleven per<br>square metre   | 6.50%        |
|                | 5206,38                | Of value exceeding rupees eleven<br>but not exceeding rupees twelve<br>per square metre  | 7.50%        |
|                | 5206.39                | Of value exceeding rupees twelve<br>per square metre   | 8%           |
|                | 5206,90                | -Other fabrics   | 8%           |
| 52.07          |                        | GOTTON FABRICS (EXCLUD-<br>ING FABRIGS COVERED<br>UNDER HEADING NOS.<br>52.09, 52.10 and 52.11),—  |              |
|                |                        | (a) WOVEN ON LOOMS<br>OTHER THAN HAND-<br>LOOMS, AND   |              |
|                |                        | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING,<br>MERCERISING, DYEING,<br>PRINTING, WATERPROO-<br>FING, SHRINK - PROOF-<br>ING, ORGANDIE PRO-<br>CESSING OR ANY OTHER<br>PROCESS OR ANY TWO<br>OR MORE OF THESE<br>PROCESSES, WITHOUT<br>THE AID OF POWER OR<br>STEAM |              |

| Heading<br>No.       | Sub-<br>heading<br>No. | Description of goods   | Rate of duty   |
|----------------------|------------------------|--|--|
| (1)                  | (2)                    | (3)  | (4) -  |
|                      | 5207.10                | -Controlled fabries  | Nil  |
|                      | 5207.20                | -Specified Drill   | Fifty per cent of the duty leviable under subheading Nos. 5206.30 and 5206.30, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric                   |
|                      | 5207.90                | -Other   | Twenty-five percent. of the duty leviable under sub heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric |
| 52.08 <sup>¬</sup> * |                        | COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10, 52.11 and 52.12),—  |  |
|                      |                        | (a) WOVEN ON HANDLOOMS,  |  |
|                      |                        | AND  (b) SUBJECTED TO THE PROCESS OF BLEACHING, MER CERISING, DYEING, PRINTING, WATERPROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES | ι <b>-</b><br>Ι-   |
|                      |                        | -Processed without the aid of power or steam:  |  |
|                      | 5208,11<br>5208,19     | Controlled fabricsOther  | Nil Twenty-five percent, of the duty leviable under subheading Nos. 5206.39 and 5206.90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre o                     |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods | Rate of duty |
|----------------|------------------------|----------------------|--------------|
| (1)            | (2)                    | (3)                  | (4)          |

- Processed with the aid of power or steam:

5208,21 - - Controlled fabrics

Nil

5208.22 - Processed by an independent processor approved in this behalf bythe Government of India on the recommendation of the Development Commissioner for Handlooms

Forty per cent. of the duty leviable under sub-heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, depending upon the average count of varn in the fabric and the value per square metre of the fabric

5208.23 - Processed by a factory owned by a registered handloom co-operative society or any organisation set up or approved by the Government for the purpose of development of handlooms.

Nil

5208 · 29 - - Other

Duty leviable under sub-heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, depending upon the average count of yarn in the fabric and the value per square metre of the fabric

52 09

#### COTTON FABRICS,—

- (a) WOVEN,
- (b) SUBJECTED TO THE PRO-CESS OF BLEACHING, MER-CERISING, DYEING, PRINTING, WATER PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,
- (c) CONTAINING (i) COTTON,
  AND (ii) POLYESTER STAPLE
  FIBRE (WHETHER OR NOT
  CONTAINING POLYESTER
  FILAMENT YARN BUT NOT
  ANY OTHER TEXTILE MATERIAL, AND

| SEC. 2]        | THE GA                     | ZETTE OF INDIA EXTRAORDINARY  | Y 113                             |
|----------------|----------------------------|---|-----------------------------------|
| Heading<br>No. | Sub-<br>heading<br>No.     | Description of goods  | Rate of duty                      |
| (1)            | (2)                        | (3)   | (4)                               |
|                | ·                          | d) IN WHICH THE PROPOR-<br>TION OF POLYESTER STAPLE<br>FIBRE OR FILAMENT YARN<br>OR BOTH IS MORE<br>THAN 40% BY WEIGHT OF<br>THE TOTAL FIBRE CON-<br>TENT                             | •                                 |
|                | N                          | Not containing polyester filament yarn:   |                                   |
|                | 5 <b>2</b> 09·11 <b></b> 0 | Of value not exceeding rupees twenty-five per square metre  | Ŋil                               |
|                | 5209 12                    | Of value exceeding rupees twenty-<br>five per square metre  | Rs. 1.60 per square<br>metre      |
|                | C                          | ontaining polyester filament yarn:  |                                   |
|                |                            | Of value not exceeding rupees twenty-<br>five per square metre  | Nil                               |
|                | 5209 · 22(                 | Of value exceeding rupees twenty-<br>five per square metre  | 8% plus Rs. 1.60 per square metre |
| 52 · 10        |                            | TTON FABRICS,—  ) WOVEN,  |                                   |
|                | (6                         | SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATERPROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, |                                   |
|                | (6)                        | CONTAINING (i) COTTON, (ii) POLYESTER STAPLE FIBRE, AND (iii) RAMIE OR ANY ONE OR MORE ARTIFICIAL STAPLE FIBRE (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND                       |                                   |
|                | (d                         | ) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN 40% BY WEIGHT OF THE TOTAL FIBRE CONTENT   |                                   |
|                |                            | of value not exceeding rupees twenty-five per square metre  | Nil                               |
|                |                            |   |                                   |

5210·20 -Of value exceeding rupees twenty- 4% plus Rs. 1.60 per five per square metre square metre

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty                      |
|----------------|------------------------|--|-----------------------------------|
| (1)            | (2)                    | (3)  | (4)                               |
| 52·11          | 5211.00                | COTTON FABRICS,— (a) WOVEN,  | 8% plus Rs. 1.60 per square metre |
|                |                        | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, MER-<br>CERISING, DYEING, PRINT-<br>ING, WATERPROOFING,<br>SHRINK-PROOFING, OR-<br>GANDIE PROCESSING OR<br>ANY OTHER PROCESS OR<br>ANY TWO OR MORE OF<br>THESE PROCESSES,  |                                   |
|                |                        | (c) CONTAINING (i) COTTON,<br>AND (ii) POLYESTER STAPLE<br>FIBRE, AND<br>(d) OF VALUE EXCEEDING<br>RUPEES TWENTY-FIVE PER<br>SQUARE METRE.   |                                   |
| 52 · 12        | 5212:00                | COTTON FABRICS, COVERED IN HEADING NOS. 52.09, 52.10 and 52.11,—   | Nil                               |
|                |                        | (a) WOVEN!ON HANDLOOMS, AND  (b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATERPROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, BY A FACTORY OWNED BY A REGISTERED HANDLOOM COOPERATIVE SOCIETY OF ANY ORGANISATION SETUP OR APPROVED BY THE GOVERNMENT FOR THE PURPOSE OF DEVELOPMENT OF HANDLOOMS. |                                   |

# OTHER VEGETABLE TEXTILE FIBRES; PAPERYARN, WOVEN FABRICS OF SUCH YARNS

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods             | Rate of duty |
|----------------|------------------------|----------------------------------|--------------|
| (1)            | (2)                    | (3)                              | (4)          |
| 53.01          |                        | FLAX FIBRE; FLAX YARN            |              |
|                | 5301.10                | -Flax Fibre                      | 12%          |
|                | 5301-20                | -Waste yarn (hard waste) of flax | Nil          |

| Heading<br>No. | Sub-<br>heading<br>No. |                               | Description of goods   | F                 | late of          | duty       |
|----------------|------------------------|-------------------------------|--|-------------------|------------------|------------|
| (1)            | (2                     | )                             | (3)  |                   | (4)              |            |
|                |                        | of v                          | in relation to the manufacture which any process is ordinarily ried on with the aid of power:  |                   |                  |            |
|                | 5301.31                | moi<br>Syn                    | containing or containing not<br>re than one-sixth by weight of<br>thetic staple fibre calculated<br>the total fibre content  | 5'5 pais<br>per k | e per<br>ilogran | count<br>n |
|                | 5301.32                | wei                           | ght of synthetic staple fibre con-   | Rs. 18<br>gram    | per              | kilo-      |
| 53.03          | 5301 • 90              | JUT<br>PAT<br>FIB             | N, TWIST AND THREAD, OF<br>TE (INCLUDING BIMLI-<br>FAM JUTE OR MESTA<br>BRE) OR OTHER TEXTILE<br>ST FIBRES   |                   | Nil              |            |
|                | 5302 · 10              | -Waste                        |  |                   | Nil              |            |
|                | 5302.20                | of w                          | n relation to the manufacture<br>thich any process is ordinarily<br>ied on with the aid of power   | Rs. 660 p         | er ton           | ne         |
|                | 5302 • 90 ]            |                               | 1  |                   | Nil              |            |
| 53.03          |                        | RAM                           | IE FIBRE; RAMIE YARN   |                   |                  |            |
|                | 5303.10                | -Ramie                        | Fibre  |                   | 12%              |            |
|                | 5303.20                | -Waste                        | yarn (hard waste) of ramie   | ·                 | Nil              |            |
|                |                        | -In or i                      | n relation to the manufacture<br>which any process is ordinarily<br>ied on with the aid of power:  | •                 | -, -             |            |
|                | 5303.31                | Not c<br>fibre                | ontaining any synthetic staple   | Re. 1.00          | per              | kilo-      |
| •              | 5303-32                | fibre<br>texti<br>port<br>mor | ning ramie and polyester staple<br>e (not containing any other<br>le material) in which the pro-<br>ion of polyester staple fibre is<br>e than 40% by weight of the<br>l fibre content | Rs. 4 per         | kilog            | ram        |
|                | 5303.39 -              | -Other                        |  | Rs. 10 per        | kilogi           | ram        |
| 53.04          | 5304.00                | FIBE                          | R VEGETABLE TEXTILE<br>RES AND YARN THEREOF;<br>ER YARN  | ;                 | 12%              |            |
| 53.05          | 5305.00                | WOVI                          | EN FABRICS OF FLAX   | I                 | 5%               |            |
| 53.06          |                        | CLU<br>JUT                    | EN FABRICS OF JUTE (INDING BIMLIPATAM E OR MESTA FIBRE) OR OTHER TEXTILE BAST  |                   |                  |            |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate              | of du <b>t</b> y   |
|----------------|------------------------|--|-------------------|--------------------|
| (1)            | (2)                    | (3)  |                   | (4)                |
|                | 5306-10                | -In or in relation to the manufacture of which no process is ordinarily carried on with the aid of power?  |                   | Nil                |
|                |                        | -Other:  |                   |                    |
|                | 5306.51                | -Fabrics damaged or sub-standard,<br>not exceeding 92 cms in length  |                   | Nil                |
|                | 5306.29                | Other  | Rs. 660           | per tonne          |
| 53.07          |                        | WOVEN FABRICS OF RAMIE   |                   |                    |
|                |                        | •Containing (i) ramie and (ii) polyester staple fibre, whether or not containing cotton or any one or more of artificial staple fibres (not containing any other textile material), in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content: |                   |                    |
|                | 5307.11                | Of value not exceeding rupees<br>twenty-five per square metre  |                   | 5%                 |
|                | 5307-12                | - Of value exceeding rupees twenty-<br>five per square metre   | 5% plus<br>square | Rs. 2 per<br>metre |
|                | 5307.90                | -Other   |                   | 10%                |
| 53.08          | 53 <b>0</b> 8*00       | WOVEN FABRICS OF PAPER YARN AND OTHER VEGE-TABLE TEXTILE FIBRES  |                   | 12%                |

#### MAN-MADE FILAMENTS

#### NOTES

- 1. Heading Nos. 54.02 and 54.04 do not apply to synthetic or artificial filament tow of Chapter 55.
- 2. For the purposes of heading Nos. 54.03 and 54.05, the denier of textured yarn shall be determined in the manner specified below, namely:—
- (i) 90 metres of yarn shall be measured off using a wrap reel ensuring just sufficient tension during reeling to remove the crimp but not to stretch the yarn.
  - (ii) The said 90 metres of yarn shall then be weighed on a precision balance and the weight in grams noted.
  - (iii) The denier of such yarn shall thereafter be calculated by multiplying the weight noted under clause (ii) by 100.

- (iv) In the case of plied textured yarn, the denier so calculated under clause (iii) shall be divided by the number of plies contained in such yarn so as to arrive at the denier of single ply yarn.
- 3. In relation to products of heading Nos. 54.09, 54.10, 54.11 and 54.12, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing or any other process or any one or more of these processes shall amount to 'manufacture'.
- 4. In this Chapter, 'waste' means wastes arising in or in relation to the manufacture of filament yarns.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                                |
|----------------|------------------------|---|---|
| (1)            | (2)                    | (3)   | (4)   |
| 54.01          |                        | WASTE   |   |
|                | 5401.10                | -Of synthetic filaments   | Rs. 9 per kilogram or 50% whichever is less |
|                | 5401.20                | -Of artificial filaments  | Re. 1 per kilogram                          |
| 54.02          |                        | SYNTHETIC FILAMENT YARN<br>AND SFWING THREAD IN-<br>CLUDING SYNTHETIC<br>MONOFILAMENT OF LESS<br>THAN 60 DENIERS, NOT TEX-<br>TURED |   |
|                |                        | -Of polyamides:   |   |
|                | 5402.11                | 750 deniers and below   | Rs. 61.60 per<br>kilogram                   |
|                | 5402,12                | Above 750 deniers   | Rs. 7. 15 per kilogram                      |
|                | 5402,20                | -Of polyester   | Rs. 73.70 per<br>kilogram                   |
|                |                        | -Other:   |   |
|                | 5402.91                | Below 30 deniers  | Rs. 61.60 per<br>kilogram                   |
|                | 5402.92                | 30 deniers and above but below 75 deniers   | Rs. 53.90 per<br>kilogram                   |
|                | 5402.93                | 75 deniers and above but below 100 deniers  | Rs. 38, 50 per kilo-<br>gram                |
|                | 5402.94                | 100 deniers and above but not above 750 deniers   | Rs. 30.80 per kilo-<br>gram                 |
|                | 5402.95                | Above 750 deniers   | Rs. 5.50 per kilo-<br>gram                  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                |
|----------------|------------------------|---|-----------------------------|
| (1)            | (2)                    | (3)   | (4)                         |
| 54.03          |                        | SYNTHETIC FILAMENT YARN,<br>INCLUDING SYNTHETIC<br>MONOFILAMENT OF LESS<br>THAN 60 DENIERS, TEXTUR-<br>ED               |                             |
|                |                        | - Of polyamides:  |                             |
|                | 5403.11                | 750 deniers and below   | Rs. 61.60 per kilo-<br>gram |
|                | 5403.12                | Above 750 deniers   | Rs. 7.15 per kilo-<br>gram  |
|                | 5403.20                | - Of polyester  | Rs. 73.70 per kilo-<br>gram |
|                | 5403.90                | - Other   | Rs. 99.00 per kilo-<br>gram |
| 54.04          |                        | ARTIFICIAL FILAMENT YARN AND SEWING TH- READ, INCLUDING ARTI- FICIAL MONOFILAMENT OF LESS THAN 60 DENIERS, NOT TEXTURED |                             |
|                |                        | - Of Cellulose acetate:   |                             |
|                | 5404.11                | Below 75 deniers  | Rs. 13.73 per kilo-<br>gram |
|                | 5404.12                | 75 deniers and above but below 100 deniers  | Rs. 10.30 per kilo-<br>gram |
|                | 5404.13                | 100 deniers and above but below 120 deniers   | Rs. 7.66 per kilo-<br>gram  |
|                | 5404.14                | 120 deniers and above but below 150 deniers   | Rs. 5.28 per kilo-<br>gram  |
|                | 5404.15                | 150 deniers and above but below 350 deniers   | Rs. 4.93 per kilo-<br>gram  |
|                | 5404.16                | 350 deniers and above but not above<br>1100 deniers   | Rs. 3.72 per kilo-<br>gram  |
|                | <b>54</b> 04.17        | above 1100 deniers  | Rs. 2.82 per kilo-<br>gram  |
|                |                        | - Other:  |                             |
|                | 5404.21                | Below 75 deniers  | Rs. 18.83 per kilo-<br>gram |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                |  |  |
|----------------|------------------------|---|-----------------------------|--|--|
| (1)            | (2)                    | (3)   | (4)                         |  |  |
|                | 5404.22 -              | - 75 deniers and above but below 100 deniers  | Rs. 12.23 per kilo-<br>gram |  |  |
|                | 5404.23 -              | - 100 deniers and above but below 120 deniers   | Rs. 8.77 per<br>kilogram    |  |  |
|                | 5404 24 -              | - 120 deniers and above but below<br>150 deniers  | Rs. 7.26 per kilo-<br>gram  |  |  |
|                | 5404.25-               | - 150 deniers and above but below<br>350 deniers  | Rs. 6.20 per kilo-<br>gram  |  |  |
|                | 5404.26-               | - 350 deniers and above but below<br>1100 deniers   | Rs. 4.18 per kilo-<br>gram  |  |  |
|                | 5404.27 -              | -Above 1100 deniers   | Rs. 2.22 per kilo-<br>gram  |  |  |
| 54.05          | 5405.00                | ARTIFICIAL FILAMENT YARN INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 60 DENIERS, TEXTURED  | Rs. 18.83 per kilo-<br>gram |  |  |
| 54.06          |                        | SYNTHETIC MONOFILAMENT OF 60 DENIERS OR MORE AND OF WHICH NO CROSS- SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.      |                             |  |  |
|                | •                      | Monofilamen*:   |                             |  |  |
|                | 5406.11 -              | - Of high-density polyethylene  | Nil                         |  |  |
|                | 5406.12 -              | - Of polypropylene  | Nil                         |  |  |
|                | 5406. 1 <b>9</b> -     | - Other   | Rs. 99 per kilogram         |  |  |
|                | 5406.90                | - Other   | Rs. 99 per<br>kilogram      |  |  |
| 54.07          | 5407.00                | ARTIFICIAL MONOFILAMENT OF 60 DENIERS OR MORE AND OF WHICH NO CROSS- SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAM- PLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MAT- ERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM | Rs. 18 83 per<br>kilogram   |  |  |

| I 20<br>       | ······································ | HE GAZETTE OF INDIA EXTRAORDINA  | ARY [PART II |
|----------------|--|--|--------------|
| Heading<br>No. | Sub-<br>heading<br>No.                 | Description of goods   | Rate of duty |
| (1)            | (2)                                    | (3)  | (4)          |
| 54.08          | 5408,00                                | FABRIGS OF MAN-MADE FILA-<br>MENT YARN (INCLUDING<br>FABRICS OBTAINED FROM<br>MATERIALS OF HEADING<br>NOS. 54.06 AND 54.07),—  | Nil          |
|                |  | (a) WOVEN, AND   |              |
|                |  | (b) NOT SUBJECTED TO ANY PROCESS   |              |
| <b>54.0</b> 9  |  | FABRICS OF MAN-MADE FILA-<br>MENT YARN (INGLUDING<br>FABRICS OBTAINED FROM<br>MATERIALS OF HEADING<br>NOS. 54.06 AND 54.07 BUT EX-<br>GLUDING FABRICS COVERED<br>UNDER HEADING NO. 54.12),—  |              |
|                |  | (a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND   |              |
|                |  | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, DYE-<br>ING, PRINTING, SHRINK<br>PROOFING, TENTERING,<br>HEAT-SETTING, GREASE<br>RESISTANT PROCESSING<br>OR ANY OTHER PROCESS<br>OR ANY TWO OR MORE OF<br>THESE PROCESSES WITH<br>THE AID OF POWER OR<br>STEAM | ,            |
|                | 5409.10                                | -Of value not excerding rupees three per square metre  | Nil          |
|                | 5409.20                                | -Of value exceeding rupees three but<br>not exceeding rupees nine per<br>square metre  | Nil          |
|                | <b>5</b> 409.30                        | o-Of value exceeding rupees nine but<br>not exceeding rupees seventeen<br>per square metre   | Nil          |
|                | <b>5</b> 409.40                        | but not exceeding rupees seventeen<br>but not exceeding rupees twenty<br>per square metre  | Nil          |
|                | <b>5</b> 409·50                        | o-Of value exceeding rupees twenty,<br>but not exceeding rupees twenty-<br>five per square metre   | Nil          |
|                | 5409·60                                | o-Of value exceeding rupees twenty-<br>five per square metre   | Nil          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 5 <b>4</b> ·10 |                        | FABRICS OF MAN-MADE FILA-MENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12),—   |              |
|                |                        | (a) WOVEN ON LOOMS<br>OTHER THAN HAND-<br>LOOMS, AND   |              |
|                |                        | (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM |              |
|                | 5410-10                | - Processed without the use of machines  | Nil          |
|                | 5410.20                | - Processed with the use of machines   | Nil          |
| 54·11          |                        | FABRICS OF MAN-MADE FI-<br>LAMENT YARN (INCLUDING<br>FABRICS OBTAINED FROM<br>MATERIALS OF HEADING NOS.<br>54.06 AND 54.07 BUT EXCLUD-<br>ING FABRICS COVERED UNDER<br>HEADING NO. 54.12),—  (a) WOVEN ON HANDLOOMS,<br>AND      |              |
|                |                        | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING,<br>DYEING, PRINTING, SHR-<br>INK-PROOFING, TENTERING,<br>HEAT-SETTING, CREASE-<br>RESISTANT PROCESSING<br>OR ANY OTHER PROCESS<br>OR ANY TWO OR MORE<br>OF THESE PROCESSES       |              |
|                |                        | -Processed without the aid of power or steam:  |              |
|                | 5411.11                | Processed without the use of machines  | Nil          |
|                | 5411-12                | Processed with the use of machines   | Nil          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
|                |                        | -Processed with the aid of power or steam:   |              |
|                | 5411.21                | Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms | Nil          |
|                | 5411.29                | Other  | Nil          |
| 54.12          |                        | FABRICS OF POLYESTER FILA-<br>MENT YARN –  |              |
|                |                        | (a) WOVEN,   |              |
|                |                        | (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,   |              |
|                |                        | (c) CONTAINING   |              |
|                |                        | (i) COTTON, AND  |              |
|                |                        | (ii) POLYESTER STAPLE FIBRE  |              |
|                |                        | (NOT ANY OTHER TEXTILE MATERIAL), AND  |              |
|                |                        | (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE AND YARN IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT   |              |
|                | 5412-10                | -Of value not exceeding rupees twenty-five per square metre  | Nil          |
|                | 5412-20                | Of value exceeding rupees twenty-<br>five per square metre   | Nil          |

#### MAN-MADE STAPLE FIBRES

#### NOTES

- 1. For the purposes of Heading Nos. 55.01 and 55.02, synthetic filament tow and artificial filament tow apply only to tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
  - (a) Length of tow exceeding 2 metres;
  - (b) Twist less than 5 turns per metre;
  - (c) Measuring per filament less than 60 deniers; and
  - (d) Total measurement of tow more than 18,000 deniers.

In addition, in the case of synthetic filament tow: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length.

- 2. In relation to products of Heading Nos. 55.08 to 55.12, bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease resistant processing or any other process or any one or more of these processes shall amount to 'manufacture'.
- 3. Sub-heading Nos. 5503.11, 5503.12, 5503.19 and 5503.20 apply only to waste arising in, or in relation to, the manufacture of man-made staple fibres.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of du           | ty    |
|----------------|------------------------|--|----------------------|-------|
| (1)            | (3)                    | (3)  | (4)                  | -     |
| 55.01          |                        | SYNTHETIC STAPLE FIBRES<br>AND TOW, INCLUDING TOPS<br>THEREOF                  |                      |       |
|                | 5501.10                | - Of polyamides  | Rs. 33 per kilo      | gram  |
|                | 5501.20                | - Of polyesters  | Rs. 22 per<br>gram   | kilo- |
|                | 5501.30                | - Acrylic or modacrylic  | Rs. 8.80<br>kilogram | per   |
|                | 5501.40                | - Of polypropylene   | Nil                  |       |
|                | 5501.90                | - Other  | Rs. 33 per<br>gram   | kilo- |
| 55.02          | 5502.00                | ARTIFICIAL STAPLE FIBRES   | Rs. 4.40 per<br>gram | kilo- |
| 55.03          |                        | WASTE (INCLUDING NOILS<br>WASTE YARN AND GARNETTES<br>STOCK) OF MAN-MADE FIBRI | o i                  |       |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty  |
|----------------|------------------------|---|---|
| (1)            | (2)                    | (3)   | (4)   |
|                |                        | Of synthetic staple fibre and tow: Of high density polyethylene   | Nil   |
|                | 5503.12                | Of polypropylene  | Nil   |
|                | 5503.19                | Other   | 50% or Rs. 9 per<br>kilogram which-<br>ever is less |
|                | 5503.20 -              | Of artificial staple fibres and tow   | Re. 1 per kilo<br>gram                              |
|                | -                      | Wasto yarn (hard waste):  |   |
|                | 5503.31                | Of acrylic or modacrylic  | Nil   |
| 55.04          | 5503 • 39              | Other<br>YARN (INCLUDING SEWING<br>THREAD) OF SYNTHETIC<br>STAPLE FIBRES  | Nil   |
|                | 5504.10 •              | Yarn containing 50 per cent. or more by weight of polypropylene   | Nil   |
|                | _`                     | Yarn in which polyester staple fibre predominates:  |   |
|                | 5504.21                | Containing cotton (not containing any other textile material) and in which the proportion of polyester staple fibre is less than 70 per cent. by weight of the total fibre content  | Rs. 1.76 per kilo-<br>gram                          |
|                | 5504.22                | Containing cotton, ramic or artificial staple fibre or any one or more of these fibres; (not containing any other textile material) and in which the proportion of polyester staple fibre is less than 70 per cent. by weight of the total fibre content. | Rs. 3·52 per kilo-<br>gram                          |
|                | 5504.29 -              | - Other   | Rs. 26.40 per kilo<br>gram                          |
|                | -7                     | Yarn in which acrylic or modacrylic staple fibre predominates by weight:  |   |
|                | 5504.31 -              | <ul> <li>Yarn containing other synthetic<br/>staple fibre in the form of<br/>waste or in the form of fibre<br/>produced out of such wastes</li> </ul>   | Nil   |
|                | 5504.32                | Yarn, not containing or con-<br>taining not more than one sixth by<br>weight of other synthetic staple<br>fibres, calculated on the total<br>fibre content  | }   |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty  |
|----------------|------------------------|---|---|
| (1)            | (2)                    | (3)   | (4)   |
|                | 5504.39                | -Other  | Rs. 18 per kilo-<br>gram                                    |
|                | 5 <b>504.9</b> 0       | -Other  | Rs. 26·40 per<br>kilogram                                   |
| 55.05          |                        | YARN (INCLUDING SEWING<br>THREAD) OF ARTIFICIAL STA<br>PLE FIBRES, NOT CONTAINING<br>SYNTHETIC STAPLE FIBRES  | <b>-</b>  |
|                | 5505.10                | -In or in relation to the ma-<br>nufacture of which no process is<br>ordinarily carried on with the aid<br>of power.  | 3   |
|                | 5505.20                | -In or in relation to the ma-<br>nufacture of which any process is<br>ordinarily carried on with the aid<br>of power and which is supplied in<br>plain (straight) reelhanks, whether<br>single or multiple fold.  | 1<br> -<br>   |
| ·              |                        | -In or relation to the manufacture of which any process is ordinarily carried on with the aid of power and which is supplied in cross reelhanks, whether single of multiple fold purchased by a registered handloom co-operative society or any organisation set up or approved by the Government for the development of handloom and payment for which is made by cheque drawn by such co-operative society or organisation, as the case may be, on its own ban account: | s d f r c c p t s   |
|                | 5505.31                | -Of counts not exceeding 25   | Nil   |
|                | 5505.32                | -Of counts exceeding 25 but not 4 exceeding 35  | · 40 paise plus 2·64<br>paise per count<br>exceeding 25     |
|                | 5505.33                | -Of counts exceeding 35 but not exceeding 45  | 25.40 paise plus<br>4.40 paise per<br>count exceeding 35    |
|                | . 5505.34              | •Of counts exceeding 45 but not exceeding 55  | 70.40 paise plus<br>7.04 paise per<br>count exceeding<br>45 |
|                | 55 <b>05.3</b> 5       | -Of counts exceeding 55   | 140.80 paise plus<br>3.52 paise per<br>count exceeding 55   |
|                |                        | -In or in relation to the manufactur<br>of which any process is ordinaril<br>carried on with the aid of power<br>and supplied in a form other that<br>plain (straight) reel hanks:  | re<br>y<br>er   |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                                    |
|----------------|------------------------|---|---|
| (1)            | (2)                    | (3)   | (4)   |
|                | 5505.41                | -Of counts not exceeding 25   | 1.76 paise per coun                             |
|                | 5505,42                | -Of counts exceeding 25 but not exceeding 35.   | 44 paise plus 4.40 paise per count exceeding 25 |
|                | 55°5. <b>4</b> 3       | -Of counts exceeding 35.  | 88 paise plus 7 04 paise per count exceeding 35 |
| 55.9€          |                        | YARN, INCLUDING SEWING<br>THREAD, OF ARTIFICIAL<br>STAPLE FIBRE CONTAINING<br>SYNTHETIC STAPLE FIBRES.  | catecoming 35                                   |
|                | 5506.10                | In or in relation to the manufacture of which no process is ordinarily carried on with the aid of power.  | Nil   |
|                |                        | -In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power.  |   |
|                | 5506.21                | -Containing artificial staple fibre and polyester staple fibre (not containing any other textile material), and in which the proportion of polyester staple fibre is more than 40% by weight of the total fibre content,        | Rs. 3·52 per kilo-<br>gram                      |
|                | 5506.29                | -Other  | Rs. 9 90 per kilogran                           |
| 55.07          | 5507.00                | FABRICS OF MAN-MADE STAP-<br>LE FIBRES.   | Nil   |
|                |                        | (a) WOVEN, AND (b) NOT SUBJECTED TO ANY PROCESS   |   |
| 55.08          |                        | FABRICS OF MAN-MADE STA-<br>PLE FIBRES, EXCLUDING FAB-<br>RICS COVERED UNDER HEAD-<br>ING NOS. 55.11 and 55.12.   |   |
|                |                        | (a) WOVEN ON LOOMS OTHER<br>THAN HANDLOOMS, AND   |   |
|                | ,                      | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, DYEING,<br>PRINTING, SHRINK-PROOFING,<br>TENTERING, HEAT-SETTING,<br>CREASE - RESISTANT PROCES-<br>SING OR ANY OTHER PRO-<br>CESS OF ANY TWO OR MORE<br>OF THESE PROCESSES WITH | ,   |
|                |                        | THE AID OF POWER OR STEAM   |   |
|                | ,5508.10               | -Of value not exceeding rupecs three per square metre.  | Nil   |
|                | 5508.20                | -Of value exceeding rupees three but not exceeding rupees nine & per square metre.  | Nil   |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
|                | 5508.30                | - Of value exceeding rupees nine but<br>not exceeding rupees seventeen<br>per square metre.   | Nil          |
|                | 5508.40                | - Of value exceeding rupees seventeen<br>but not exceeding rupees twenty<br>per square metre.   | Nil          |
|                | 5508.50                | - Of value exceeding rupees twenty<br>but not exceeding rupees twenty-<br>five per square metre.  | Nil          |
|                | 5508,60                | - Of value exceeding rupees twenty-<br>five per square metre.   | Nil          |
| 55.09          |                        | FABRICS OF MAN-MADE STAP-<br>LE FIBRES (EXCLUDING FAB-<br>RICS COVERED UNDER HEA-<br>DING NOS. 55.11 AND 55.12),—<br>(a) WOVEN ON LOOMS OTHER<br>THAN HANDLOOMS, AND<br>(b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, DYE-  |              |
|                |                        | ING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITH- OUT THE AID OF POWER OR STEAM  |              |
|                | 5509.10                | - Processed without the use of machines.  | Nil          |
|                | 5509.20                | - Processed with the use of machines.   | Nil          |
| 55.10          |                        | FABRICS OF MAN-MADE STAPLE FIBRES (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 55.11 AND 55.12),—  (a) WOVEN ON HANDLOOMS, AND  (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS |              |
|                |                        | OR ANY TWO OR MORE OF<br>THESE PROCESSES  |              |
|                |                        | -Processed without the aid of power or steam:   |              |
|                | 5510.11                | -Processed without the use of machines.   | Nil          |
|                | 5510.12                | -Processed with the use of machinesProcessed with the aid of power or   | Nil          |

| Heading<br>No. | Sub-<br>heading<br>No. |   | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
|                | 5510.21                | -Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms | Nil          |
|                | 5510.29                | •Other  | Nil          |
| 55.11          |                        | FABRICS OF POLYESTER STAPLE FIBRE,  |              |
|                |                        | (a) WOVEN,  |              |
|                | •                      | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, DYE-<br>ING, PRINTING, SHRINK-<br>PROOFING, TENTERING,<br>HEAT-SETTING, CREASE-<br>RESISTANT PROCESSING<br>OR ANY OTHER PROCESS<br>OR ANY TWO OR MORE<br>OF THESE PROCESSES,                                      |              |
|                |                        | (c) CONTAINING COTTON (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND  |              |
|                |                        | (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT.  |              |
|                |                        | -Woven on looms other than handlooms:   |              |
|                | 5511.11                | -Of value not exceeding rupees twenty-five per square metre.  | Nil          |
|                | 5511.12                | <ul> <li>Of value exceeding rupees twenty-<br/>five per square metre.</li> </ul>  | Nil          |
|                |                        | -Woven on handlooms:  |              |
|                | 5511.21                | -Processed by a factory owned by a<br>State Government Handloom<br>Development Corporation or an<br>Apex Handloom Co-operative<br>Society approved, in either case,   | Nil          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (t)            | (2)                    | (3)   | (4)          |
|                |                        | in this behalf by Government<br>of India on the recommendation<br>of the Development Commissioner<br>for Handlooms  |              |
|                | 5511.28 -              | Other fabrics of value not exceeding rupees twenty-five per square metre  | Nil          |
|                | 5511.29 -              | Other fabrics of value exceeding ru-<br>pees twenty-five per square metre   | Nil          |
| 55、1文          |                        | FABRICS OF MAN-MADE STA-<br>PLE FIBRES : -  |              |
|                |                        | (d) WOVEN,  |              |
|                |                        | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, DYE-<br>ING, PRINTING, SHRINK-<br>PROOFING, TENTERING,<br>HEAT-SETTING, CREASE-<br>RESISTANT PROCESSING<br>OR ANY OTHER PROCESS<br>OR ANY TWO OR MORE<br>OF THESE PROCESSES |              |
|                |                        | (c) CONTAINING (I) COTTON,    (II) POLVESTER STAPLE    FIBRE, (III) RAMIE OR    ANY ONE OR MORE OF    ARTIFICIAL STAPLE FIB-    RES (NOT CONTAINING    ANY OTHER TEXTILE MA-    TERIAL), AND                                |              |
|                |                        | (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE 18 MORE THAN 40% BUT LESS THAN 70% BY WEIGHT OF THE TOTAL FIBRE CONTENT   |              |
|                |                        | -Woven on looms other than handlooms:   | •            |
|                | 5512.112 -             | -Of value not exceeding rupees twenty-five per square metre   | Nil          |
|                | 5512.12] -             | -Of value exceeding rupees twenty-<br>five per square metre   | Nil          |
|                |                        | -Fabrics woven on handlooms :   |              |
|                | 5512.21 ' -            | Processed with the aid of power or<br>steam by a factory owned by a<br>State Government Handloom<br>Development Corporation or Apex   | Nil          |

| Heading<br>No <u>.</u> | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|------------------------|------------------------|---|--------------|
| (1)                    | (2)                    | (3)   | (4)          |
|                        |                        | Handloom Co-operative Society approved, in either case, in this behalf by Government of Iudia on the recommendation of the Development Commissioner for Handlooms |              |
|                        | 5512.28                | Other fabrics, of value not exceed-<br>ing rupees twenty-five per square<br>metre   | Nil          |
|                        | 5512.29                | Other labrics, of value exceeding rupees twenty-five per square metre   | Ŋil          |

### WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

#### Notes

- 1. This Chapter does not cover:
- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents, polishes, creams or similar preparations of Chapter 34, fabric softeners of Chapter 38) where the textile material is present merely as a carrying medium;
  - (b) Textile products of Chapter 58;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (Chapter 68);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (Chapter 68);
  - (e) Metal foil on a backing of felt or nonwovens (Section XV).
- 2. The term 'felt' includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- 3. Heading Nos. 56.02 and 56.03 cover respectively felt and non-wovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes nonwovens - in which plastics or rubber forms the bonding substance.

Heading Nos. 56.02 and 56.03 do not however, cover:

- (a) Felt, impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or Chapter 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or Chapter 40); or
- (c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile is present merely for reinforcing purposes (Chapter 39 or Chapter 40).
- 4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.06 or 54.07, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty  |
|----------------|------------------------|---|---------------|
| (1)            | (2)                    | (3)   | (4)           |
| 56.01<br>56.02 | <b>5601.</b> 00        | WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF (FOR EXAMPLE, SANITARY TOWELS AND TAMPONS); TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS  FELT, WHETHER OR NOT IMPREGNATED, COATED, CO- | 12%           |
|                | - 5602.10              | VERED OR LAMINATED  -Of wool  | 12%           |
|                | -<br>5 <b>602.</b> 90  | ~Other  | 12%           |
| 56.03          | <b>5603.00</b>         | NON-WOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED  | . 12%         |
| 56.04          |                        | RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF HEADING NO. 54.06 OR 54.07, IMPREGNATED, COATED, COVERED OR SHEA- THED WITH RUBBER OR PLASTICS   | 1 <b>2%</b> , |

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| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty                  |
|----------------|------------------------|--|-------------------------------|
| (1)            | (2)                    | (3)  | (4)                           |
| 56.05          | 5605.00                | METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF HEADING NO. 54.06 OR 54.07, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL |                               |
|                | 5605.10                | -Of man-made filaments   | Rs. 93.50 per kilto-<br>grama |
|                | 5605.20                | -Other   | 12%                           |
| 5 <b>6</b> ,06 | 5 <b>69</b> 6,00       | OTHER SPECIAL YARNS IN-<br>CLUDING GIMPED YARN, AND<br>STRIP; CHENILLE YARN (IN-<br>CLUDING FLOCK CHENILLE<br>YARN)  | 12%                           |
| 5 <b>€.⊕</b> 7 |                        | TWINE, CORDAGE, ROPE AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS   |                               |
|                |                        | -Of jute, of heading No. 53.92:  |                               |
|                | 5607,11                | Waste  | Nil                           |
|                | 5 <b>667.</b> 19       | Other  | Rs. 660 per tohke             |
|                | 5607.90                | -Other   | 12%                           |
| 5€.⊖8          | <sub>1</sub> 5608.00   | ARTICLES OF YARN, STRIP OR THE LIKE, TWINE, CORDAGE, ROPE OR GABLES, NOT ELSE-WHERE SPECIFIED OR IN-CLUDED   | 12%                           |

# CARPETS AND OTHER TEXTILE FLOOR COVERINGS

- 1. For the purposes of this Chapter, the term 'carpets and other textile floor coverings' means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes article having the characteristics of textile floor coverings but interfed for use for other purposes.
  - 2. This Chapter does not cover floor covering underlays.
- 3. For the purpose of heading No. 57.01, the term, 'machines' shall not include manually operated looms and manually operated implements,

used independently by hand, such as hooking guns, tufting guns and knitting guns.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | ,           | Rate of duty  |
|----------------|------------------------|---|-------------|---------------|
| (1)            | (2)                    | (3)   | <del></del> | (4)           |
| 57.01          |                        | CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, TUFTED, OR FLOCKED, WHETHER OR NOT MADE UP (EXCLUDING DARI, SATARANJI NAMDAHS, JUTE CARPETS AND COIR CARPETS) |             | _ , _         |
|                |                        | -In or in any relation to the manufacture of which any process is ordinarily carried on with the aid of machines:   |             |               |
|                | 5701.11                | Not embossed  | 30%         | •             |
|                | 5701.12                | Embossed  | 30%         | <b>,</b>      |
|                | 5701.90                | -Other  | Nil         |               |
| 57.02          |                        | CARPETS AND OTHER TEX-<br>TILE FLOOR COVERINGS<br>(OTHER THAN THOSE OF HEAD-<br>ING NO 57.01) INCLUDING<br>FLOOR COVERINGS OF FELT,<br>WHETHER OR NOT MADE UP     |             |               |
|                | 5702.10                | -Floor coverings of Coir  | Nil         |               |
|                | 5702.20                | -Floor coverings of jute  | Rs.         | 660 per tonne |
|                | 5702.90                | -Other  | 30%         |               |

### CHAPTER 58

# SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; EMBROIDERY

- 1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated and other goods of Chapter 59.
- 2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3. For the purpose of heading No. 58.03, 'gauze' means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

- 4. Heading No. 58.04 does not apply to knitted net fabrics of twine, cordage or rope, of heading No. 56.08.
- 5. In heading No. 58.05, the expression 'embroidery' means inter alia embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry.
- 6. In addition to the products of heading No. 58.06, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
- 7. The processes specified in sub-heading Nos. 5802.12 and 5802.14 shall amount to 'manufacture'.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 58.01          |                        | WOVEN PILE FABRICS AND<br>CHENILLE FABRICS; TUFTE<br>TEXTILE FABRICS   | D            |
|                | 5801.10                | -Of wool or fine animal hair   | 10%          |
|                | 5801.20                | -Of cotton   | 8%           |
|                | 5801.30                | -Of man-made textile materials   | Nil          |
|                | 5801.90                | -Other   | 12%          |
| 58.02          |                        | TERRY TOWELLING AND SI-<br>MILAR WOVEN TERRY FABRIC  | 5            |
|                |                        | -In or in relation to the manufacture<br>of which any process is ordinarily<br>carried on with the aid of power<br>or steam:                       |              |
|                | 5802.11                | - Of cotton fabrics, not subjected to any process  | Nil          |
|                | 5802.12                | Of cotton fabrics, subjected to the process of bleaching, dyeing, printing or any other process or any two or more of these processes              | 8%           |
|                | 5802.13                | Of man-made textile materials, not subjected to any process  | Nil          |
|                | 5802.14 -              | -Of man-made textile materials, subjected to the process of bleaching, dyeing, printing or any other process or any two or more of these processes | Nil          |
|                | 5802.19                | Other  | 8%           |
|                | 5 <b>802.</b> 90       | -Other   | Nil          |
| 5 <b>8.</b> 03 | 5 <b>803.</b> 00       | GAUZE  | 8%           |
| 58.04          |                        | TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS                         | ^            |

| Heading<br>No.                | Sub-<br>heading<br>No. | Description of goods  | Rate of duty  |
|-------------------------------|------------------------|---|---|
| (1)                           | (2)                    | (3)   | (4)   |
|                               |                        | -Lace, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam:                               |   |
|                               | 5804.11                | Of cotton   | 8%  |
|                               | 5804.12                | Of man-made textile materials   | Nil   |
|                               | 5804.19                | Other   | 12%   |
|                               | 5804.90                | -Other  | 12%   |
| <sub>5</sub> 8.ი <sub>5</sub> |                        | EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS  -Manufactured with the aid of vertical type automatic shuttle embroidery machines operated with power: | :   |
|                               | 5805,11                | Embroidery on base fabrics of silk,<br>of Chapter 50  | 20% plus the duty<br>for the time being<br>leviable on base<br>fabrics under Chap-<br>ter 50, if not already<br>paid          |
|                               | 5805.12                | Embroidery on base fabrics of wool,<br>of Chapter 51  | 25% plus the duty<br>for the time being<br>leviable on base fab-<br>rics under Chapter<br>51, if not already<br>paid          |
|                               | 5805.13                | Embroidery on base fabrics of cotton, of Chapter 52   | 20% plus the duty for the time being leviable on base fabrics under Chapter 52, if not already paid                           |
|                               | 5805.14                | Chapter 54 or fabrics of man-   | 20% plus the duty for the time being leviable on base fabrics under Chapter 54 or 55, as the case may be, if not already paid |
|                               | 5805.19]               | Other embroidery  | 20% plus the duty<br>for the time being<br>leviable on base fab-<br>rics, if not already<br>paid                              |
|                               | 5805.90                | -Other embroidery   | Duty for the time<br>being leviable on<br>the base fabrics if<br>not already poid   |
| 58.06]                        | 5806.00                | OTHER SPECIAL WOVEN FABRICS; NARROW WOVEN FABRICS, NOT ELSEWHERE SPECIFIED OR INCLUDED.   | not already paid<br>12%   |

# CHAPTER 59

# IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE.

- 1. Except where the context otherwise requires, for the purposes of this Chapter the expression 'textile fabrics' applies only to the woven fabrics of Chapters 50 to 55 and gauze (heading No. 58.03), narrow woven fabrics (heading No. 58.06) braids and ornamental trimmings in the piece, and the knitted or crocheted fabrics of Chapter 60.
  - 2. Heading No. 59.03 applies to:
  - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
    - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purposes of this provision, no account should be taken of any resulting change of colour;
    - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15° C and 30° C (usually Chapter 39);
    - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - (5) Plates, sheets or strips of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39);
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.
- 3. For the purposes of heading No. 59.05, the expression 'rubberised textile fabrics' means:
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
    - (i) Weighing not more than 1,500 g/m<sup>2</sup>; or
    - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50 per cent. by weight of textile material;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;
  - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

- (d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than quilted textile products.
- 4 Heading No. 59.06 does not apply to:
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);

However, imitation pile fabrics remain classified in this heading.

- (c) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
  - (d) Wood veneered on a backing of textile fabrics (Chapter 44);
- (e) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (Chapter 68);
- (f) Agglomerated or reconstituted mica, on a backing of textile fabrics (Chapter 68); or
  - (g) Metal foil on backing of textile fabrics (Section XV).
- 5. Heading No. 59.08 does not apply to:
- (a) Transmission or conveyor belts or belting of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (Chapter 40).
- 6. Heading No. 59.09 applies to the following goods, which do not fall in any other heading of Section XI:
  - (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of heading Nos. 59.07 and 59.08), the following only:—
    - (i) Textile fabrics, felt and felt-lined woven fabrics, coated. covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;
      - (ii) Bolting cloth;
    - (Mi) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
    - (iv) Flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes:

- (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
- (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of heading Nos. 59.07 and 59.08) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

| Heading<br>No. | Sub<br>heading<br>No. | Description of goods  | Rate of duty   |
|----------------|-----------------------|---|--|
| (1)            | (2)                   | (3)   | (4)  |
| 59 01          | 5901.00<br>-          | TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS. | }  |
|                | 5901.10               | -Of cotton  | 8%   |
|                | 5901.20               | -Of man-made textile materials  | Nil  |
| 59.02          |                       | TYRE CORD FABRIC OF HIGH TENACITY YARN OF POLYA-MIDES, POLYESTERS OR VISCOSE RAYON.   |  |
|                | 5902.10               | -Of polyamides  | Nil  |
|                | 5902.20               | -Of polyesters  | Nil  |
|                | 5902.30               | -Of viscose rayon   | Nil  |
| 59. <b>03</b>  |                       | TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING NO. 59.02   | -  |
|                |                       | -Of base fabrics of cotton (Chapter 52)   | ):   |
|                | 5903.11 -             | -Coated or laminated with prepara-<br>tions of low-density polyethy-<br>lene  | Nil  |
|                | 5903.19               |   | 30% plus the duty<br>for to being<br>leviable on base fab-<br>rics under Chapter |
|                |                       | -Of base fabrics of man-made<br>textile materials (Chapter<br>54 or Chapter 55):  | 52, if not already paid  |

| Heading<br>No. | Sub<br>heading<br>No. | Description of goods  | Rate of duty  |
|----------------|-----------------------|---|---|
| (1)            | (2)                   | (3)   | (4)   |
|                | 5903.21 -             | -Coated or laminated with preparations of low-density polyethylene  | Nil   |
|                | 5903.29 -             | -Other:   | 30% plus the duty<br>for the time being<br>leviable on base fab-<br>rics under Chapter<br>54 or Chapter 55, as<br>the case may be, if<br>not already paid |
|                | 5903.91 -             | -Coated or laminated with preparations of low-density polyethylene  |   |
|                | 5903.99 -             | -Other  | » 30%   |
| 59.04          |                       | LINOLEUM, WHETHER OR<br>NOT CUT TO SHAPE; FLOOR<br>COVERINGS CONSISTING OF<br>A COATING OR COVERING<br>APPLIED ON A TEXTILE BACK-<br>ING, WHETHER OR NOT CUT<br>TO SHAPE.   |   |
|                | 5904.10               | -Linoleum   | <b>3</b> 0%   |
|                | 5904.90               | -Other  | 30%   |
| 59.05          |                       | RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING NO. 59.02   |   |
|                | 5905.10               | Of Cotton   | 8%  |
|                | 5905.20 -             | Of man-made textile materials   | 8%  |
|                | 5905.90               | -Other  | 12%   |
| 59:06          |                       | TEXTILE FABRICS, OTHERWISE IMPREGNATED, COATED OR COVERED (INCLUDING FABRICS COVERED PARTIALLY OR FULLY WITH TEXTILE FLOCKS OR WITH PREPARATIONS CONTAINING TEXTILE FLOCKS) |   |
|                |                       | Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks:   |   |
|                | 5906.11               | On base fabrics of cotton   | for the time being leviable on base fabrics under Chapter 52, if not already paid   |

| Heading<br>No. | Snb<br>heading<br>No. | Description of goods   | Rate of duty  |
|----------------|-----------------------|--|---|
| <u> </u>       |                       | (3)  | (4)   |
|                | 5906-12               | On base fabrics of man-made<br>textile materials   | 15% plus the duty for the time being leviable on base fabrics under Chapter 54 or 55, as the case may be, if not already paid |
|                | 5906•19               | On base fabrics of other textile materials   | 15% plus the duty<br>for the time being<br>leviable on base<br>fabrics, if not alrea-<br>dy paid                              |
|                | 5906 · 90             | -Other   | 30%   |
| 59.07          | 5907.00               | TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR ACCESSORIES OF OTHER MATERIALS.  | 12%   |
| 59.08          | 5 <b>908</b> ·00      | TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT REINFORCED WITH METAL OR OTHER MATERIAL.  |   |
| 59.09          | 5909 • 00             | ALL OTHER TEXTILE PRODUCTS AND ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE (FOR EXAMPLE, TEXTILE FABRICS, COMBINED WITH ONE OR MORE LAYERS OF RUBBER, LEATHER OR OTHER MATERIAL, BOLTING CLOTH, ENDLESS FELTS OF TEXTILE FABRICS, STRAINING CLOTH). |   |

# KNITTED OR CROCHETED FABRICS

- 1. This Chapter does not cover:
  - (a) Crochet lace (Chapter 58);
  - (b) Labels, badges or similar articles, knitted or crocheted (Chapter 58);
- (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in this Chapter.
- 2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
- 3. Throughout this Schedule, any reference to 'knitted goods' includes a reference to stich-bonded goods in which the chain stitches are formed of textile yarn.

| leading<br>No. | Sub<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|-----------------------|---|--------------|
| (1)            | (2)                   | (3)   | (4)          |
| 60.01          |                       | KNITTED OR GROCHETED FABRICS, ALL SORTS.  -In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam: |              |
|                | 6001.11               | Of cotton   | 8%           |
| 6              | 6001.12               | Of man-made textile materials   | Nil          |
|                | 6001.19               | Other   | 12%          |
|                | 6001.90               | Other   | Nil "        |

# ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

# NOTES

- 1. This Chapter applies only to made up knitted or crocheted goods.
- 2. This Chapter does not cover:
  - (a) Bdassieries girdles, corsets, braces and the like;
  - (b) Worn clothing or other worn articles;
- (c) Orthopaedic appliances, surgical belts, trusses or the like Chapter 90).

| Heading<br>No. | Sub<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|-----------------------|---|--------------|
| (1)            | (2)                   | (3)   | (4)          |
| 61.01          | 6101.00               | ARTICLES OF APPAREL, KNI-<br>TTED OR CROCHETED, ALL<br>SORTS.   | Nil          |
| 61.02          | 6102.00               | CLOTHING ACCESSORIES, IN-<br>CLUDING SOCKS, STOCK-<br>ING, GLOVES, SHAWLS, SC-<br>ARVES, MUFFLERS, MANTI-<br>LLAS, VEILS, TIES, BOW<br>TIES, CRAVATS, KNITTED.<br>OR CROCHETED. | Nil          |

#### CHAPTER 62

# ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

#### Notes

1. This Chapter applies only to made up articles of any textile fabrics other than wadding, excluding knitted or crocheted articles, other than brassieries, girdles, corsets, braces and the like.

- 2. This Chapter does not cover:
  - (a) Worn clothing or other worn articles;
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (Chapter 90).

| Heading<br>No. | Sub<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|-----------------------|--|--------------|
| (1)            | (2)                   | (3)  | (4)          |
| 62.01          | 6201,00               | ARTICLES OF APPAREL, NOT KNITTED OR CROCHETED, ALL SORTS.  | Nil          |
| 62.02          | 6202.00               | CLOTHING ACCESSORIES, NOT<br>KNITTED OR CROCHETED,<br>INCLUDING HANDKER-<br>CHIEFS, SHAWLS, SCARVES,<br>MUFFLERS, MANTILLAS,<br>VEILS, TIES, BOW TIES,<br>CRAVATS, GLOVES. | 12%          |

# CHAPTER 63 OTHER MADE UP TEXTILE ARTICLES

| Heading<br>No. | Sub<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|-----------------------|---|--------------|
| (1)            | (2)                   | ' (3)   | (4)          |
| 63.01          | 6301.00               | MADE UP TEXTILE ARTICLES NOT ELSEWHERE SPECI- FIED INCLUDING BLANKETS (OTHER THAN OF WOOL), TARPAULINS, TENTS, SAILS FOR BOATS, | 12%          |

#### SECTION XII

FOOTWEAR; HEADGEAR, UMBRELLAS, SUN UMBRELLAS, ARTI-FICIAL FLOWERS; ARTICLES OF HUMAN HAIR

#### **CHAPTER 64**

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

#### NOTES

- 1. This Chapter does not cover:
- (a) Footwear without applied soles, of textile material (Chapter 61 or 62);
  - (b) Articles of asbestos (Chapter 63);
- (c) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (Chapter 90); or
- (d) Toy footwear and skating boots with ice or roller skates attached; shin-guards and similar protective sportswear (Chapter 95).

- 2. For the purposes of heading No. 64.01:
- (a) the term 'footwear' includes all varieties of footwear, whether known as boots, shoes, sandals, chappals, or by any other name; and
- (b) the expression 'parts' does not include pegs, boot 'protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 64.01          |                        | FOOTWEAR AND PARTS THEREOF Footwear:                            |              |
| , •            | 6401.11 -              | 10%   |              |
|                | 6401.19 -              | - Other   | 12%          |
|                | 6401.91                | 15%   |              |
|                | 6401.99 -              | 12%   |              |
| 64.02          | 6402.00                | GAITERS, LEGGINGS AND<br>SIMILAR ARTICLES AND<br>PARTS THEREOF. | 12%          |

#### HEADGEAR AND PARTS THEREOF

#### Note

This Chapter does not cover:

- (a) Asbestos headgear (heading No. 68.07); or
- (b) Dolls' hats or other toy hats or carnival articles of Chapter 95.

| Heading<br>No. | Sub<br>heading<br>No. | Description of goods       | Rate of duty |
|----------------|-----------------------|----------------------------|--------------|
| (1)            | (2)                   | (3)                        | (4)          |
| 65.01          |                       | HEADGEAR AND PARTS THEREOF |              |
|                | 6501.10               | -Safety headgear           | Nil          |
|                | 6501.80               | -Other                     | 12%          |
|                | 6501.90               | -Parts                     | 12%          |

# UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

#### Note

This Chapter does not cover: '

- (a) Measure walking-sticks or the like (heading No. 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 66.01          | 6601.00                | UMBRELLAS, SUN UMBRE-<br>LLAS AND PARTS THERE-<br>OF.                                    | 5%           |
| 66.02          | 6602.00                | WALKING-STICKS, SEAT-<br>STICKS, WHIPS, RIDING-<br>CROPS AND THE LIKE;<br>PARTS THEREOF. | 12%          |

#### **CHAPTER 67**

# ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 1. This Chapter does not cover:
  - (a) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
    - (b) Footwear (Chapter 64);
    - (c) Headgear (Chapter 65);
    - (d) Toys, sports requisites or carnival articles (Chapter 95); or
    - (e) Feather dusters, powder-puffs or hair sieves (Chapter 96).
  - 2. Heading No. 67.01 does not cover:
    - (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by bindng, glueing, fitting into one another or similar methods.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 67.01          | 6701.00                | ARTIFICIAL FLOWERS, FOLI-<br>AGE AND FRUIT AND PARTS<br>THEREOF; ARTICLES MADE<br>OF ARTIFICIAL FLOWERS,<br>FOLIAGE OR FRUIT.   | 12%          |
| 67.02          | 6702.00                | WIGS, FALSE BEARDS, EYE-<br>BROWS AND EYELASHES,<br>SWITCHES AND THE LIKE,<br>OF HUMAN OR ANIMAL<br>HAIR OR OF TEXTILE MA-<br>TERIALS; OTHER ARTICLES<br>OF HUMAN HAIR. | 12%          |

#### SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

#### **CHAPTER 68**

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIAL

#### NOTE

This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper of Chapter 48 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted tabric):
  - (d) Articles of Chapter 71;
  - (e) Tools or parts of tools, of Chapter 82;
  - (f) Lithographic stones of heading No. 84.42;
- (g) Electrical insulators or fittings of insulating material of Chapter 85:
  - (h) Dental burrs (heading No. 90.18);
  - (i) Articles of Chapter 91 (for example, clocks and clock cases);
- (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites); or
- (1) Articles of heading No. 96.02, if made of materials specified in Note 2(b) to Chapter 96 or of heading No. 96.06 (for example, buttons), heading No. 96.09 (for example, slate pencils) or heading No. 96.10 (for example, drawing slates).

| Heading<br>No.     | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|--------------------|------------------------|---|--------------|
| (1)                | (2)                    | (3)   | (4)          |
| 68.01              |                        | MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAME WORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING, OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITHOUT PARTS OF OTHE MATERIALS. | ;<br>,       |
|                    | 6801,10                | -Grinding wheels and the like, and parts thereof  | 15%          |
|                    | 6801.90                | -Other  | 12%          |
| 68.02              | 6802.00                | NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP.   | 15%          |
| 68.03 <sup>,</sup> | 6803.00]               | SLAGWOOL, ROCKWOOL AND SIMILAR MINERAL WOOLS.   | 15%          |
| 68.04              |                        | ARTICLES OF ASBESTOS-CE-<br>MENT, OF CELLULOSE FIBRE-<br>CEMENT OR THE LIKE.  |              |
|                    | 6804.10                | -Corrugated sheets  | 15%          |
|                    | 6804.20                | -Other sheets, panels, tiles and similar articles   | 15%          |
|                    | 6804.30                | -Tubes, pipes and tube or pipe fittings   | ₹5%          |
|                    | 6804.90                | -Other goods  | 15%          |
| <b>6</b> 8.05      | ,                      | FABRICATED ASBESTOS FIBRES: MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF AS- BESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOT- WEAR, GASKETS), WHETHER OR NOT REINFORCED, OTHER THAN GOODS OF HEADING NO             | Į.           |
|                    | 6805,10                | -Gaskets  | 20%          |
|                    | 68o <u>5</u> .9o       | -Other  | 15%          |

| ARTICLES THEREOF (FOR EXA-MPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES (BRAKE LININGS AND PADS) FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERIAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS. | Heading<br>No.    | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|---|-------------------|------------------------|---|--------------|
| ARTICLES THEREOF (FOR EXA-MPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES (BRAKE LININGS AND PADS) FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERIAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS. | (1)               | (2)                    | (3)   | (4)          |
| facings 20%   | <b>6</b> 8.06     | 6806.ro <b>-</b>       | ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES (BRAKE LININGS AND PADS) FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERIAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS.  Brake linings and pads and clutch |              |
|   |                   | <b>E</b> 0800.90       | -Other  | 15%          |
| [6806.90 -Other 15%   | 68.o <sub>7</sub> | 6807.00                | ALL OTHER ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR OF SIMILAR MATERIALS, NOT ELSEWHERE SPECIFIED OR INCLUDED.  | 15%          |

#### CERAMIC PRODUCTS

#### NOTES

- 1. This Chapter does not cover:
  - (a) Articles of Chapter 71 (for example, imitation jewellery);
  - (b) Cermets of Chapter 81;
  - (c) Articles of Chapter 82;
- (d) Electrical insulators or fittings of insulating material of Chapter 85;
  - (e) Artificial teeth (Chapter 90);
  - (f) Articles of Chapter 91 (for example, clocks and clock cases);
- (g) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (h) Articles of Chapter 95 (for example, toys, games and sports requisites); or
- (i) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes).
- 2. This Chapter applies only to ceramic product which have been fired after shaping.

| <del></del> -  |                          | — G — G — G — G — G — G — G — G — G — G  | [ixki                                   |
|----------------|--------------------------|--|---|
| Heading<br>No. | Sub-<br>heading<br>No.   | Description of goods   | Rate of duty                            |
| (i)<br>        | (2)                      | (3)  | (4)                                     |
| <b>6</b> 9.01  | 6901200]                 | BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILLICEOUS EARTHS; REFRACTORY CERAMIC GOODS SUCH AS BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEETS AND RODS | 12 <b>%</b>                             |
| 69.02∦         |                          | CERAMIC BUILDING BRICKS,<br>FLOORING BLOCKS, SUP-<br>PORT OR FILLER TILES AND<br>THE LIKE  |   |
|                | 6902.10                  | Building bricks  | 12%                                     |
|                | 6902.90                  | - Other  | 12%                                     |
| 69.03          |                          | ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS*  | n . , , , , , , , , , , , , , , , , , , |
|                | 6903.10                  | - Roofing Itiles   | 12%                                     |
|                | <b>6</b> 903.90          | - Other  | 12%                                     |
| 69.04]         |                          | CERAMIC OR STONEWARE<br>PIPES, CONDUITS, GUTTERING<br>AND PIPE FITTINGS  | (                                       |
|                | 6904.10                  | - Of Ceramic   | 12%                                     |
|                | 6904.90                  | - Of stoneware   | Nil                                     |
| 69.051         | <b>6</b> 905.00          | UNGLAZED CERAMIC FLAGS  #AND PAVING, HEARTH OR  WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING  | 12%                                     |
| 69.063         |                          | GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETTER OR NOT ON A BACKING   |   |
|                | <b>6</b> 906.10          | - Glazed tiles of porcelain or china   | 40%                                     |
|                | <b>6</b> 90 <b>6.</b> 90 | - Other  | 12%                                     |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 69.07          | 6907.00                | CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS | 30%          |
| 69.08          |                        | CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES   |              |
|                | 6908.10                | -Of porcelain or china   | 35%          |
|                | 6908.90                | -Other   | 12%          |
| 69.09          |                        | "ABLEWARE, KITCHENWARE,<br>OTHER HOUSEHOLD ARTICLES<br>AND TOILET ARTICLES, OF POR-<br>CELAIN, OR CHINA  |              |
| •              | 6909.10                | -Tableware   | 15%          |
|                | 6909.20                | -Toilet articles   | 35%          |
|                | 6909.30                | -Water-filters of a capacity not<br>exceeding 40 littes  | Nil          |
|                | 6909.90                | -Other   | 30%          |
| 69.10          | 6910.00                | CERAMIC TABLEWARF, KITCHEN-<br>WARE, OTHER HOUSEHOLD<br>ARTICLES AND TOILET ARTI-<br>CLES, OTHER THAN OF PORC-<br>ELAIN OR CHINA.  | 30%,         |
| 69.11          | 6911.00                | OTHER CRAMIC ARTICLES  | 30%          |

## GLASS AND GLASSWARE

## Notes

## 1. This Chapter does not cover:

- (a) Goods of heading No 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
  - (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables, electrical insulators or fittings or insulating material (Chapter 85);
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometres, barometres, hydrometres or other articles of Chapter 90:

- (e) Lamps and lighting fittings (other than glass shells, glass globes and glass chimneys for lamps and lanterns), illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof of Chapter 94;
- (f) Toys, games and sports requisites, christmas tree ornaments or other articles, etc., of Chapter 95 (excluding glass eyes without mechanism for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
- 2. For the purposes of heading No. 70.02:
- (a) Glass is not regarded as 'worked' by reason of any process it has undergone before annealing;
- (b) Cutting to shape does not affect the classification of glass in sheets;
- (c) The expression 'absorbent or reflecting layer' means microscopically thin coating of metal or of a chemical compound (e.g. metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.
- 3. The products referred to in heading No. 70.03 remain classified in that heading whether or not they have the character of articles
- 4. For the purposes of heading No. 70.14, the expression 'glass wool' means:
  - (a) Mineral wools with a silica (Sio<sub>2</sub>) content not less than 60 per cent. by weight;
  - (b) Mineral wools with a silica (Sio,) content less than 60 per cent. but with an alkaline oxide ( $K_2$  O or  $Na^2O$ ) content exceeding 5 per cent. by weight or boric oxide ( $B_2$  O<sub>3</sub>) content exceeding 2 per cent. by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.03.

5. Throughout this Schedule, the expression 'glass' includes fused quartz and other fused silica.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods | Rate of duty |
|----------------|------------------------|----------------------|--------------|
| (1)            | (2)                    | (3)                  | (4)          |

CULLET AND OTHER WASTE,

AND SCRAP OF GLASS: GLASS
IN THE MASS: GLASS IN BALLS

(OTHER THAN MICROSPHE
RES OF HEADING NO. 70.13);

RODS OR TUBES, UNWORKED

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty   |
|----------------|------------------------|---|--|
| (1)            | (2)                    | (3)   | . (4)  |
|                | 7001.10                | - Cullet and other waste and scrap of glass   | Nil  |
|                | 7001.90                | - Glass in the mass; glass in balls<br>(other than microspheres of<br>heading No. 70.13); rods or tubes,<br>unworked  | 35%  |
| 70.02          |                        | CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFICES, DRAWN GLASS, BLOWN GLASS, FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSOR BENT OR REFLECTING LAYER BUT NOT OTHERWISE WORKED | -<br>N<br>-<br>O<br>R<br>-   |
|                | 7002.10                | - Tinted  | Rs. 3.35 per<br>millimetre thick-<br>ness or part thereof<br>per square metre. |
|                | 7002.90                | Not tinted  | Rs. 3.05 per<br>millimetre thick-<br>ness or part thereof<br>per square metre. |
| 70.03 ]        | 7003.00 j              | GLASS OF HEADING NO. 70.02<br>BENT, EDGE-WORKED, ENGRA-<br>VED, DRILLED, ENAMELLED<br>OR OTHERWISE WORKED, BUT<br>NOT FRAMED OR FITTED WITH<br>OTHER MATERIALS  | Rs. 3.35 per milli-<br>metre thickness or<br>part thereof per<br>square metre. |
| 70.04          |                        | SAFETY GLASS, CONSISTING<br>OF TOUGHENED (TEMPERED)<br>OR LAMINATED GLASS   |  |
|                | 7004.10                | Toughened (tempered) safety glass   | 35%  |
| ٠              | 7004.90 -              | Laminated safety glass  | <b>35</b> %  |
| 70.05          | 7005.00                | MULTIPLE-WALLED INSULAT-<br>ING UNITS OF GLASS  | 35%  |
| 70.06          |                        | GLASS MIRRORS, WHETHER<br>OR NOT FRAMED, INCLUDING<br>REAR-VIEW MIRRORS.  |  |
|                | 7006.10 -              | Rear-view mirrors for vehicles  | 12%  |
|                | 7006.90 -              | Other   | 12%  |

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| ,5 <sup>2</sup> | T                      | THE GAZETTE OF INDIA EXTRAORDINAL  | RY [PART 11— |
|-----------------|------------------------|--|--------------|
| Heading<br>No.  | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
| (1)             | (2)                    | (3)  | (4)          |
| 70.07           |                        | CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS. |              |
|                 | 7007.10 -              | Ampoules and vials for injectibles   | 35%          |
|                 | 7007.90 -              | Other  | 35%          |
| 70.08           |                        | GLASS ENVELOPES (INCLUD-<br>ING BULBS, SHELLS AND TU-<br>BES), OPEN, AND GLASS PARTS<br>THEREOF, WITHOUT FITTI-<br>NGS, FOR ELECTRIC LAMPS,<br>CATHODE-RAY TUBES OR<br>THE LIKE                                      |              |
|                 | 7008.10                | For electric lighting bulbs and fluorescent lighting tubes   | Nil          |
|                 | 7008.20                | · For television picture tubes   | Nil          |
|                 | 7008.90                | - Other  | 35%          |
| 70.09           | 7009.00                | GLASS INNERS FÓR VACUUM<br>FLASKS OR FOR OTHER VACU-<br>UM VESSELS.  | Nil          |
| 70.10           | ٠                      | GLASS SHELLS, GLASS GLOBES<br>AND CHIMNEYS FOR LAMPS<br>AND LANTERNS.  |              |
|                 | 7010.10}               | - Glass shells and glass globes  | 10%          |
|                 | 7010.90                | - Glass chimneys   | 5%           |
| 70.11           |                        | CLOCK OR WATCH GLASSES<br>AND SIMILAR GLASSES, OPTI-<br>CAL ELEMENTS OF GLASS,<br>NOT OPTICALLY WORKED;<br>HOLLOW GLASS SPHERES AND<br>THEIR SEGMENTS, FOR THE<br>MANUFACTURE OF SUCH<br>GLASSES                     |              |
|                 | 7011.10                | - Rough opthalmic glass blanks including flint buttons   | Nil          |
|                 | 7011.90                | - Other  | 35%          |
| 70.12           |                        | LABORATORY, HYGIENIC OF<br>PHARMACEUTICAL GLASSWARE<br>WHETHER OR NOT GRADUA<br>TED OR CALIBRATED.   | L, "         |
|                 | 7012.10]               | - Laboratory glassware   | Nil          |
|                 | _                      | <del>-</del> ·   | _            |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty           |
|----------------|------------------------|---|------------------------|
| (1)            | <b>(</b> 2)            | (3)   | (4)                    |
| 70.13          |                        | GLASS BEADS, GLASS BANGLES, IMITATION PEARLS IMITATION PRECIOUS OF SEMI-PRECIOUS STONES AND SIMILAR, GLASS SMALL-WARES AND GOODS THEREOF OTHER THAN IMITATION JEWELLERY GLASS MICROSPHERES NOT EXCEEDING 1 MILLIMETRE IN DIAMETER | 5,<br>R<br>O<br>S<br>S |
|                | 7013.10 -              | Glass beads and glass bangles   | Nil                    |
|                | 7013.90 -              | Other   | 35%                    |
| 70.14          | 7014.00                | GLASS FIBRES (INCLUDING<br>GLASS WOOL) AND ARTICLES<br>THEREOF (FOR EXAMPLE,<br>YARN, WOVEN FABRICS),<br>WHETHER OR NOT IMPREG-<br>NATED, COATED, COVERED<br>OR LAMINATED WITH PLAST<br>TICS OR VARNISH                           |                        |
| <b>70.</b> 15  | 7015.00                | OTHER ARTICLES OF GLASS INCLUDING THOSE OF A KIND USED FOR TABLE, KITCHEN, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING NO. 70.07 OR 70.13)  | 3570                   |

#### **SECTION XIV**

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

#### CHAPTER 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

#### Notes

- 1. This Chapter does not cover.
- (a) Amalgams of precious metal, and colloidal precious metal of Chapter 28;
- (b) Sterile surgical suture materials, dental fillings and other goods of Chapter 30;
  - (c) Articles of Chapter 32 (for example, lustres);
  - (d) Handbags and other articles of Chapter 42;
  - (e) Articles of Chapter 43;

- (f) Goods of Section XI (textiles and textile articles);
- (g) Footwear, headgear and other articles of Chapter 64 or 65;
- (h) Umbrellas, walking-sticks and other articles of Chapter 66;
- (i) Abrasive goods of Chapter 68 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances and electrical goods, and parts thereof, of Section XVI. However, articles and parts thereof, whol'y of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
- (j) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (k) Arms or parts thereof (Chapter 93);
  - (l) Goods covered by Note 2 to Chapter 95; or
- (m) Goods of Chapter 96 other than those of heading Nos. 96.01 to 96.06 or 96.15.
- 2. All articles consisting wholly or partly:
- (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
- (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 3. (a) The expression 'precious metal' means silver, gold and platinum.
- (b) The expression 'platinum' means p'atinum, iridium, osmium, palladium, rhodium and ruthenium.
- (c) The expression 'precious or semi-precious stones' does not include any of the substances specified in Note 2(b) to Chapter 96.
- 4. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 per cent. by weight, of the alloy.
- 5. Except where the context otherwise requires, any reference in the Schedule to precious metals or to any particular precious metal includes a reference to alloys treated as alloys of precious metal, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 6. Throughout this Schedule, the expression 'metal clad with precious metal' means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hotrolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers hase metal inlaid with precious metal.
- 7. For the purposes of heading No. 71.01, the expression 'articles of tewellery (other than imitation jewellery)' means:
  - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklace, brooches, ear-rings, watch-

chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and (insignia); and

- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (cigarette cases, powder boxes, chain purses, cachou boxes).
- 8. For the purposes of heading No 71.01, the expression imitation jewellery' means articles of jewellery within the meaning of Note 7(a) above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, and hairpin-, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods | Rate of duty |
|----------------|------------------------|----------------------|--------------|
| (1)            | (2)                    | (3)                  | (4)          |

71.01

NATURAL OR CULTURED PRECIOUS OR PEARLS; SEMI-PRECIOUS STONES SYN-THETIC OR RECONSTRUCT-ED PRECIOUS OR SEMI-PRECIOUS STONES; DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES; ARTICLES OF NATURAL OR CULTURED PEARLS, PRE-CIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYN-THETIC OR RECONSTRUCT-ED); PRECIOUS METALS AND METALS CLAD WITH PRE-CIOUS METAL; ARTICLES OF JEWELLERY (OTHER THAN JEWELLERY)
PARTS THERES IMITATION AND IMITATION JEWELLERY; OTHER ARTICLES OF PRE-CIOUS METAL OR OF METALS WITH CLAD PRECIOUS METAL; WASTE AND SCRAP OF PRECIOUS METAL OR METALS CLAD WITH PRECIOUS METAL, COIN

7101.10 -Diamonds, cut or polished or both

Nil

7101.20 -Piezo-electric quartz

Nil

-Precious metals, namely, silver, gold and platinum and other metals of the platinum group (unwrought); metals clad with precious metal;

7101.31 - -Silver

Nil

| Heading<br>No. | Sub-<br>heading<br>No.  | Description of goods | Rate of duty |
|----------------|---|----------------------|--------------|
| (1)            | (2)   | (3)                  | (4)          |
|                | 7101.39 -   | - Other              | 12%          |
|                | 7101.40 -   | 12%                  |              |
|                | 7101.50 -   | 5%                   |              |
|                | 7101.60 - Strips, wires, sheets, plates and foils of silver   |                      | 12%          |
|                | 7101.70 -   | Articles of silver   | 12%          |
|                | 7101.80 - Dust and powder of natural or synthetic precious or semi-precious stones; waste and scrap of precious metal or metal clad with precious metal |                      | 12%          |
|                | 7101.90]-   | Other                | 12%          |

#### SECTION XV

#### BASE METALS AND ARTICLES OF BASE METAL

#### Notes

## 1. This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder of Chapter 32;
  - (b) Ferro-cerium or other pyrophoric alloys of Chapter 36;
  - (c) Headgear or parts thereof of Chapter 65;
  - (d) Umbrella frames or other goods of Chapter 66;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track of Chapter 86 or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (i) Lead shot prepared for ammunition of Chapter 93 or other articles of Section XIX (arms and ammunition);
- (j) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (1) Hand sieves, buttons, pens, pencil-holders, pen-holders, pennibs or other articles of Chapter 96.

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- 2. Throughout this Schedule, the expression "parts of general use" means:-
  - (a) Articles of iron and steel of Chapter 73, namely, tube or pipe fittings; stranded wire, rope, plaited bands, slings and the like, cables, not electrically insulated; chains and parts thereof; nail, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles; rivets, cotters, cotterpins, washers (including spring washers) and similar articles;

\_\_\_\_

- (b) Similar articles as enumerated in (a) above of other base metal;
- (c) Springs and leaves for springs, of base metal, other than clock or watch springs (Chapter 91); and
- (d) Articles of heading Nos. 83.01, 83.02, 83.07, 83.08, 83.13 and frames and mirrors of heading No. 83.15. In Chapters 73 to 76 and Chapters 78 to 82, references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the goods of Chapter 82 or Chapter 83 are excluded from Chapters 72 to 76 and Chapters 78 to 81.

- 3. Classification of alloys (other than ferro-alloys as defined in Chapter 72):—
  - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
  - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
  - (c) In this Section, the term alloys includes sintered mixtures of metal powders, heterogenous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 4. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
- 5. Classification of composite articles: Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:
  - (a) Iron and steel, or different kinds of iron or steel. are regarded as one and the same metal;
    - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3 it is classified; and
  - (c) A cermet of heading No. 81.01 is regarded as a single base metal.

#### IRON AND STEEL

#### Notes

In this Chapter, the following expressions have the meanings hereby assigned to them:

#### (i) IRON:

Pig iron, cast iron and spiegeleisen.

#### (ii) PIG IRON AND CAST IRON:

Ferrous products containing, by weight, 1.9 per cent., or more of carbon, and which may contain one or more of the following elements within the weight limits specified:—

less than 15 per cent. phosphorus, not more than 8 per cent. silicon, not more than 6 per cent. manganese, not more than 30 per cent. chromium, not more than 40 per cent. tungsten, and

an aggregate of not more than 10 per cent. of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum) but does not include ferrous alloys known as 'non-distorting tool steels' containing by weight, 1.9 per cent. or more of carbon and having the characteristics of steel;

#### (iii) SPIEGELEISEN:

Ferrous products containing, by weight, more than 6 per cent. but not more than 30 per cent. of manganese and otherwise conforming to the specifications mentioned in (ii) above.

#### (iv) FERRO-ALLOYS:

Alloys of iron (other than master alloys) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8 per cent. of silicon, or more than 30 per cent. of manganese, or more than 30 per cent. of chromium, or more than 40 per cent. of tungsten, or

a total of more than 10 per cent. of other alloy elements (aluminimum, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10 per cent. in case of copper), and which contain, by weight not less than 4 per cent. In the case of ferro-alloys containing silicon, not less than 8 per cent. in the case of ferro-alloys containing manganese but no silicon or not less than 10 per cent. in other cases, of the element iron.

#### (v) PUDDLED BARS AND PILINGS:

Products for rolling, forging or re-melting obtained either-

(a) by shingling balls of puddled iron to remove the slag arising during puddling, or

(b) by roughly welding together by means of hot rolling, packets of scrap iron or steel or puddled iron.

#### (vi) INGOTS:—

Products for rolling or forging obtained by casting into moulds.

## (vii) BLOOMS AND BILLETS: --

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one-quarter of the width.

## (viii) SLABS AND SHEET BARS (INCLUDING TIN PLATE BARS):—

Semi-finished products of rectangular section, of a thickness not less than 6 millimetres, of width not less than 150 millimetres and of such dimensions that the thickness does not exceed one-quarter of the width.

## (ix) WASTE AND SCRAP:-

Waste and scrap of iron or steel fit only for the recovery of metal or for use in the manufacture of chemicals, but does not include slag, ash and other residues.

#### (x) HOLLOW MINING DRILL STEEL: --

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 millimetres but does not exceed 50 millimetres, and of which the greatest internal dimension does not exceed one-third of the external dimension.

## (xi) ANGLES, SHAPES AND SECTIONS:-

Products which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

#### (vii) SKELP:-

Hot-rolled narrow strip of width not exceeding 600 millimetres with rolled (square, slightly round or bevelled) edge.

#### (xiii) HOOPS:—

Hot-rolled flat products in rectangular cross-section of thickness less than 3 millimetres and width less than 75 millimetres.

## (xiv) STRIPS:-

Hot or cold-rolled products, rolled approximately in rectangular cross-section, of thickness usually 10 millimetres and below, with mill, rolled, trimmed or sheared edges and supplied in coil or flattened coil (straight length) form, but excludes hoop and skelp

## (xv) COILS FOR RE-ROLLING: --

Coiled semi-finished hot-rolled products, of a rectangular section, not less than 1.5 millimetres thick, of a width exceeding 500 millimetres and of a weight not less than 500 kilograms per piece.

## (xvi) UNIVERSAL PLATES:—

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1200 millimetres.

### (xvii) PLATE:—

A hot or cold rolled flat product, rolled from an ingot or slab or sheet bar or produced by cold reduction of coils, in rectangular cross-section of thickness 5 millimetres and above but not exceeding 100 millimetres and width 600 millimetres and above, and supplied in straight lengths.

#### (xviii) SHEET:—

A hot or cold-rolled flat product, rolled in rectangular section of thickness below 5 millimetres and supplied in straight lengths, the width of which is at least hundred times the thickness and the edges are either milled, trimmed, sheared or flame cut and includes a corrugated sheet.

## (xix) WIRE:-

Cold drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 millimetres.

## (xx) BARS (INCLUDING FLATS) AND RODS (INCLUDING WIRE RODS):—

Products of solid section which do not conform to the entirety of any of the definitions at (vii), (viii), (xiii), (xiii), (xiv), (xv), (xv), (xvi), (xvii), (xvii) and (xix) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

#### (xxi) FLATS:—

Finished products, generally of rectangular cross-section, having rolled edges only (square or slightly rounded), of controlled contour and of thickness 3 millimetres and over, width 400 millimetres and below and supplied in straight lengths and includes flat bars with bulb that has swelling on one or two faces of the same edge and a width of less than 400 millimetres.

2. Heading Nos. 72.11 and 72.12 apply only to products covered therein which are not clad.

| Heading<br>No. | Sub-<br>heading<br>No.  | Description of goods   | Rate of duty      |
|----------------|-------------------------|--|-------------------|
| <b>(</b> 1)    | (2)                     | (3)  | (4)               |
| 72.01          | 7201.00                 | PIG IRON, CAST IRON AND<br>SPIEGELEISEN IN PIGS,<br>BLOCKS; LUMPS AND SIMILAR<br>FORMS; AND MOLTEN IRON  | Rs. 80 per tonne  |
| 72.02          |                         | FERRO-ALLOYS   |                   |
|                | 7202.10                 | -Manufactured by employing the aluminothermic or the thermit process   | Nil               |
|                | 7202.20                 | -Other   | 12%               |
| 72.03          |                         | WASTE AND SCRAP  |                   |
|                | 7203.10                 | -Of iron   | Rs. 80 per tonne  |
|                | 7203.20                 | -Of steel  | Rs. 365 per tonne |
| 72.04          |                         | SHOT AND ANGULAR GRIT, WHETHER OR NOT GRADED; AND WIRE PELLETS   |                   |
|                | 7204.10                 | -Of iron   | Rs. 80 per tonne  |
|                | 7204.20                 | -Of steel  | Rs. 220 per tonne |
| 72.05          | 7205.00                 | IRON OR STEEL POWDERS;<br>SPONGE IRON OR STEEL   | Nil               |
| 72.06          |                         | PUDDLED BARS, PILINGS, INGOTS, BLOCKS, LUMPS AND SIMILAR FORMS OF IRON OR STEEL  |                   |
|                | 7206.10                 | -Puddled bars and pilings of iron  | Rs. 80 per tonne  |
|                | 7206.20                 | -Ingots, blocks, lumps and similar forms of steel  | Rs. 365 per tonne |
|                | 7206.90                 | -Other   | Rs. 365 per tonne |
| 72.07          |                         | BLOOMS, BILLETS, SLABS AND<br>SHEET BARS (INCLUDING TIN<br>PLATE BARS) AND HOE BARS  |                   |
|                | 7207.10                 | -Of iron   | Rs. 80 per tonne  |
|                | 7207.20                 | -Of steel  | Rs. 365 per tonne |
| 72.08          | 7208.00                 | PIECES ROUGHLY SHAPED BY<br>ROLLING OR FORGING OF<br>IRON OR STEEL, NOT ELSE-<br>WHERE SPECIFIED   | Rs. 965 per tonne |
| 72.09          |                         | BARS (INCLUDING FLATS) AND RODS (INCLUDING WIRF RODS) OF IRON OR STEEL, ROLLED, FORGED, EXTRUDED, FORMED, FINISHED, WHETHER IN STRAIGHT LENGTHS OR IN COILS; HOLLOW MINING DRILL STEEL | _                 |
|                | <b>720</b> 9.1 <b>0</b> | -Flats not exceeding 5 mm in thick-<br>ness, of iron or steel  | Rs. 500 per tonne |

| 102            |                        | THE CAZETTE OF INDIA EXTRAORDIN  |                   |
|----------------|------------------------|--|-------------------|
| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty      |
| (1)            | (2)                    | (3)  | (4)               |
|                | 7209.20                | -Flats exceeding 5 mm in thickness, of iron or steel   | Rs. 365 per tonne |
|                | 7209.90                | -Bars (excluding flats) and rods<br>(including wire rods) of iron and<br>steel; hollow mining drill steel  | Rs. 365 per tonna |
| 72.10          |                        | ANGLES, SHAPES AND SECTIONS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED (OTHER THAN SLOTTED ANGLES AND SLOTTED CHANNELS), ROLLED, FORGED, EXTRUDED, FORMED, FINISHED; SLOTTED ANGLES   |                   |
|                | 7210.10                | -Angles, shapes and sections (other<br>than slotted angles and slotted<br>channels)  | Rs. 365 per tonne |
| 72.11          | 7210.20                | -Slotted angles HOOPS, STRIPS AND SKELP OF IRON OR STEEL, WHETHER GALVANISED OR NOT.   | 12%               |
|                | 7211.10                | -Hoops   | Rs. 500 per tonne |
|                | 7211.20                | -Galvanised strips   | Rs. 935 per tonne |
|                | ·                      | -Strips other than galvanised strips:  |                   |
|                | 7211.31                | Cold rolled strips   | Rs. 715 per tonne |
|                | 7211.32                | Hot rolled strips exceeding 5 mm in thickness  | Rs. 365 per tonne |
|                | 7211.39                | Other hot rolled strips  | Rs. 500 per tonne |
|                | 7211.90                | -Skelp   | Rs. 500 per tonne |
| 72.12          |                        | COILS FOR RE-ROLLING, SHEETS, PLATES, AND UNIVER-SAL PLATES OF IRON OR STEEL, HOT OR COLD-ROLLED, WHETHER GALVANISED OR NOT; FORMS SUCH AS RIDGES, CHANNELS (OTHER THAN SLOTTED CHANNELS) MADE FROM SHEETS, PLATES, OR UNIVERSAL PLATES; AND TIN PLATES AND TINNED, LACQUERED OR VARNISHED SHEETS INCLUDING TIN TAGGERS AND CUTTINGS OF SUCH PLATES, SHEETS OR TAGGERS; SLOTTED CHANNELS |                   |
|                | 7212.10                | -Galvanised sheets, plates and forms   | Rs. 935 per tonne |
|                | 7212.20                | ing tin taggers and cuttings of<br>such plates, sheets or taggers  | Rs. 970 per tonne |
|                |                        | <ul> <li>Lacquered sheets, varnished sheets<br/>including cuttings of lacquered<br/>sheets and varnished sheets:</li> </ul>  |                   |
|                | 7212.31                | produced in India  | Rs. 500 per tonne |
|                | 7212.32                | Made from cold-rolled sheets pro-<br>duced in India  | Rs. 715 per tonne |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty        |
|----------------|------------------------|---|---------------------|
| (1)            | (2)                    | (3)   | (4)                 |
|                | 7212.33 •              | - Made from tinned sheets produced in India                         | Rs. 975 per tonne   |
|                | 7212.39                | · - Other   | Rs. 1,375 per tonne |
|                | 7212.40                | *Uncoated plates and universal plates                               | Rs. 385 per tonne   |
|                | 7212.50                | - Cold-rolled sheets  | Rs. 715 per tonne   |
|                | 7212.60                | - Slotted channels  | 12%                 |
|                | 7212.90                | -aOther   | Rs. 500 per tonne   |
| 2.13           | 7213.00                | IRON OR STEEL WIRE, WHE-<br>THER OR NOT COATED BUT<br>NOT INSULATED | Rs. 365 per tonne   |
| 72.14          | 7214.50                | GOODS OF HEADING NO. 72.11<br>OR 72.12, OF IRON OR STEEL,<br>CLAD   | 12%                 |

## ARTICLES OF IRON OR STEEL

## Note

Notes of Chapter 72 are also applicable to this Chapter.

| Heading<br>No. | g Sub-<br>heading<br>No. | Description of goods  | Rate of duty      |
|----------------|--------------------------|---|-------------------|
| (1)            | (2)                      | (3)   | (4)               |
| 73.01          | 7301.00                  | SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS  | Rs. 365 per tonne |
| 73.02          |                          | RAILWAY OR TRAMWAY TRACK CONSTRUCTION MA- TERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES SLEEPERS (CROSS-TIES), SLEEPER BARS, FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLA- TES), RAIL CLIPS, BED- PLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS | ,<br>,            |
|                | 7302.10                  | Railway track construction material, namely, rails, sleepers (crossties) and sleeper bars   | Rs. 365 per tonne |
|                | 7302.20                  | -Other  | 12%               |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty  |
|----------------|------------------------|--|---|
| (1)            | (2)                    | (3)  | (4)   |
| 73.03          |                        | TUBES AND PIPES AND BLANKS THEREFOR, OF IRON OR STEEL, ROLLED, FORGED, SPUN, CAST, DRAWN, ANNEALED, WELDED OR EXTRUDED (OTHER THAN RAIN-WATER PIPES)   | ,   |
|                | 7303.10                | - Tubes and pipes and blanks there-<br>for of iron.  | Rs. 80 per tonne  |
|                |                        | - Tubes and pipes and blanks there-<br>for of steel:   |   |
|                | 7303.21 -              | - Seamless pipes and tubes   | Rs. 385 per tonne   |
|                | 7303.22 -              | - Other, made from hot-rolled pro-<br>ducts produced in India  | Rs. 500 per tonne   |
|                | 7303.28 -              | - Other, made from cold-rolled pro-<br>ducts produced in India   | Rs. 715 per tonne   |
|                | 7303.29 -              | -Tubes and pipes and blanks there-<br>for of steel, other than those cove-<br>red by sub-heading Nos. 7303.21,<br>7303.22 and 7303.28  | Rs. 1,100 per tonne, plus the duty for the time being leviable on pig iron and steel ingots, as the case may be |
| 73.04          | 7304.00                | RAIN WATER PIPES AND THEIF<br>FITTINGS MADE FROM<br>SHEETS, PLATES OR UNIVERSA<br>PLATES OF IRON OR STEEL  | ſ   |
| 73.05          | 7305.00                | FITTINGS FOR TUBES AND PIPES (OTHER THAN FITTINGS FOR RAIN-WATER PIPES OF IRON OR STEEL (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)  |   |
| 73.06          | 7306.00                | WIRE ROPES OF IRON OR STEEL, NAMELY, ROPES HAVING A NUMBER OF WIRE STRANDS HELICALLY LAID ABOUT AN AXIS, BUT DOES NOT INCLUDE ELECTRICALLY INSULATED   |   |
| 73.07          |                        | CASTINGS OF IRON OR STEEL,<br>NOT ELSEWHERE SPECIFIED IN<br>THIS CHAPTER OR IN CHAPTER<br>72.  | 1   |
|                | - · - · · -            | • Of iron  | Rs. 80 per tonne  |
| 73.08          | 7307.20                | OTHER ARTICLES OF IRON O   | Rs. 220 per tonne<br>R  |
|                | 7 <b>308.10</b>        | STEEL  Bottom stools, stirring on poking rods, splash plates and troughs as are used in the factory of production in the manufacture of steelingots and melted either during or after such use in the said factory |   |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
|                | 7308.20                | - Chain and parts thereof, of iron or steel  | 12%          |
|                | 7308.30                | - Nails, tacks, drawing pins, corruga-<br>ted nails, staples (other than those<br>of heading No. 83.05) and similar<br>articles of iron or steel, whether or<br>not with heads of other material,<br>but excluding such articles with<br>heads of copper   | 12%          |
|                |                        | - Rivets, cotters, cotter-pins, washers<br>(including spring washers) and<br>similar articles of rion or steel:  |              |
|                | 7308.41                | Circlips   | 20%          |
|                | 7308.49                | Other  | 12%          |
|                | 7 <b>308.</b> 50       | - Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included   | ı            |
|                | 7308.60                | - Springs and leaves for springs, of iron or steel   | 12%          |
| ,              | 73 <b>08.7</b> 0       | - Stoves, ranges, grates, cookers other than pressure cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric appliances, and parts thereof, of iron or steel; radiators for central heating, not electrically heated and parts thereof, of iron or steel; air heaters and hot air distributor (including distributors which car distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower and parts thereof, of iron or steel | s<br>1       |
|                | 7308.80                | - Sanitaryware and parts thereof, of iron or steel.  | 12%          |
|                | <sup>1</sup> 7308.90   |  | 12%          |

## COPPER AND ARTICLES THEREOF

## Norms

1. In this Chapter, the following expressions have the meaning hereby assigned to them:—

#### (i) WASTE AND SCRAP:

Waste and scrap metal fit only for the recovery of metal by remelting or for use in the manufacture of chemicals,

but does not include slag, dross, scalings, ash and other cuprous residues.

- (ii) WROUGHT BARS AND RODS (INCLUDING WIRE RODS):
- (a) any extruded, rolled, drawn or forged products of solid section, of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or
- (b) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.
- (iii) WROUGHT ANGLES, SHAPES AND SECTIONS:
- (a) any extruded, rolled, drawn or forged products of solid section (other than round, rectangular, square and hexagonal), of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or
- (b) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or deschling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

#### (iv) WIRE:

Any rolled, extruded or drawn product of solid and uniform cross-section, of which no cross-sectional dimension exceeds 6 millimetres, but does not include articles falling under heading No. 83.44.

#### (v) PLATE:

A flat product whose thickness exceeds 10 millimetres and the width exceeds 300 millimetres.

#### (vi) SHEET:

A flat product, cut to length, whose thickness exceeds 0.15 millimetre but does not exceed 10 millimetres, and the width exceeds 300 millimetres and includes a corrugated or troughed sheet.

## (vii) STRIP:

A flat product whose thickness exceeds 0.15 millimetre but does not exceed 10 millimetres of any width and generally not cut to length and usually in coil.

#### (viii) FOIL:

A flat product of thickness (excluding any backing) not exceeding 0.15 millimetre, of any width, generally not cut to length and usually in coil, whether or not embossed cut to shape, perforated coated, printed or backed with paper or other reinforcing material.

#### (ix) POWDERS AND FLAKES:

All types of powders and flakes, but does not include cement copper and powders and flakes prepared as colours, pigments, paints or the like.

#### (x) PIPES AND TUBES:

A hollow product of uniform cross-section and wall thickness having a continuous periphery produced by drawing, casting or extrusion, welding or brazing process.

## (xi) SHELLS AND BLANKS:

A hollow cylinder produced by, extrusion, rotary piercing or casting for subsequent drawing into pipe or tube.

## (xii) HOLLOW SECTION:

7403.11 - - Of brass

A section which is normally extruded, drawn or cast, the cross-section of which completely encloses a void or voids.

- 2. Heading No. 74.01 includes wire bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire rods or tubes.
- 3. In heading No. 74.03, 'brass' means a copper alloy having a zinc content of five per cent. or more by weight.
- 4. In heading No. 74.04, 'blank' means a piece of plate, sheet or strip, in any shape, including a circle, prepared for subsequent fabrication.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty        |
|----------------|------------------------|---|---------------------|
| (1)            | (a)                    | . (3)   | (4)                 |
| 74.01          | 7401.00                | UNWROUGHT COPPER IN ANY FORM (REFINED OR NOT, IN-CLUDING BLISTER COPPER, COPPERMATTE AND CEMENT COPPER), IN-CLUDING INGOTS, NOTCHED BARS, WIRE BARS, BLOCKS, SLABS, BILLETS, SHOTS, PELLETS, CATHODES AND CAKES | Rs. 3,000 per tonne |
| 74.02          | 7 <b>402</b> .00       | WASTE AND SCRAP OF COPPER   | Rs. 3,000 per tonne |
| 74.03          |                        | WROUGHT BARS, RODS (INCLUDING WIRE RODS), ANGLES, SHAPES AND SECTIONS, OF COPPER  |                     |
|                | -                      | Wrought bars, rods (including wire rods) of copper:   |                     |

Rs. 3,000 per tonne

|                | THE GAZETTE OF INDIA EXTRAORDINARY [FART II— |  |                     |
|----------------|--|--|---------------------|
| Heading<br>No. | Sub-<br>heading<br>No.                       | Description of goods   | Rate of duty        |
| (1)            | (2)  | (3)  | (4)                 |
| -              | 7403.19                                      | Other than of brass  | Rs. 4,300 per tonno |
|                | 7403.90                                      | -Wrought angles, shapes and sections of copper   | Rs. 6,300 per tonne |
| 74.04          | 7404.00                                      | WROUGHT PLATES, SHEETS,<br>BLANKS (INCLUDING CIRCLES)<br>AND STRIPS OF COPPER  | Rs. 3,700 per tonne |
| 74.05          | 7405.00                                      | COPPER WIRE  | Nil                 |
| 74.06          | 7406.00                                      | COPPER FOIL  | Rs. 3,700 per tonne |
| 74.07          | 7407.00                                      | COPPER POWDERS (EXCLUDING CEMENT COPPER) AND FLAKES  | 12%                 |
| 74.08          | 7408.00                                      | PIPES AND TUBES OF COPPER  | 9%                  |
| 74.09          | 7409.00                                      | SHELLS AND BLANKS FOR<br>PIPES AND TUBES; HOLLOW<br>SECTIONS OF COPPER   | 20%                 |
| 74.10          | 7410.00                                      | CASTINGS, NOT OTHERWISE SPECIFIED  | Rs. 3,000 per tonne |
| 74.11          | 7411.00                                      | FITTINGS FOR PIPES AND<br>TUBES OF COPPER (FOR<br>EXAMPLE, COUPLINGS<br>ELBOWS, SLEEVES)   | 12%                 |
| 74.12          |  | OTHER ARTICLES OF COPPER   |                     |
|                | 7412.10                                      | -Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar goods, of copper or of iron or steel with heads of copper; rivets, cutters, cotterpins, washers (including spring washers) and similar articles of copper | , •                 |
|                | 7412.20                                      | -Copper springs; chain and parts thereof   | 12%                 |
|                | 7412.30                                      | -Cooking or heating apparatus of a<br>kind used for domestic purposes<br>(other than pressure cookers), non-<br>electric, and parts thereof, of<br>copper  |                     |
|                | 7412.90                                      | -Other   | `12%                |

## NICKEL AND ARTICLES THEREOF

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 75.01          | 7501.00                | NICKEL (INCLUDING NICKEL<br>WASTE AND SCRAP), AND<br>ARTICLES THEREOF | 12%          |

#### **CHAPTER 76**

#### ALUMINIUM AND ARTICLES THEREOF

#### Notes

1. In this Chapter, the following expressions have the meanings hereby assigned to them:—

#### (i) WASTE AND SCRAP:

Waste and scrap metal fit only for the recovery of metal by remelting or for use in the manufacture of chemicals, but does not include sludge, dross, scalings, skimmings, ash and other residues.

## (ii) WROUGHT BARS, RODS (INCLUDING WIRE RODS):

- (a) any extruded, rolled, drawn or forged products of solid section, of which the width or the maximum cross-sectional dimension exceeds 6 milimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or
- (b) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

#### (iii) WROUGHT ANGLES, SHAPES AND SECTIONS:

- (a) any extruded, rolled, drawn or forged products of solid section (other than round, rectangular, square and hexagonal), of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, bave a thickness exceeding one-tenth of the width; or
- (b) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

## (iv) WIRE:

Rolled, extruded or drawn product, of solid and uniform cross-section, of which no cross-sectional dimension exceeds 6 millimetres, but does not include articles falling under heading No. 85.44.

#### (v) PLATE:

A flat product of rectangular section, generally cut to length, whose thickness is 6 millimetres and above.

#### (vi) SHEET:

A flat product of rectangular section, generally cut to length, whose thickness exceeds 0.15 millimetre but is below 6 millimetres and includes a corrugated or troughed sheet.

## (vii) STRIP:

A product of rectangular section, supplied in coil or flat form, of thickness exceeding 0.15 millimetre but below 6 millimetres, with length more than eight times the width.

#### (viii) FOIL:

A flat product of rectangular section, of thickness (excluding any backing) not exceeding 0.15 millimetre, whether or not embossed, cut to shape, perforated, coated, printed or backed with paper, paper board, plastics or other reinforcing materials.

### (ix) PIPES AND TUBES:

A hollow product of uniform cross-section having a continuous periphery produced by drawing, casting, extrusion or welding process.

#### (x) HOLLOW SECTION:

A section which is normally extruded, drawn or cast and the cross-section of which completely encloses a void or voids.

#### (xi) SEMI-HOLLOW SECTION:

A section which is normally extruded, drawn or cast and any part of whose cross-section is a partially enclosed void, the area of which is substantially greater than the square of the width of the gap.

2. In heading No. 76.05, 'blank' means a piece of plate, sheet or strip, in any shape, including a circle, prepared for subsequent fabrication.

Heading No. 76.07 also includes aluminium powders mixed with other base metal powders, but does not include powders or flakes, prepared as pigment paste, colours, paints or the like.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                    |
|----------------|------------------------|---|---------------------------------|
| (1)            | (2)                    | (3)   | (4)                             |
| 76.or          | 7601.00                | UNWROUGHT ALUMINIUM IN ANY FORM INCLUDING INGOTS, PIGS, BLOCKS, BILLETS SLABS, NOTCHED BARS, WIRE BARS, SHOTS AND PELLETS | 50% plus Rs. 4,000 per tonne    |
| 76.0g          | 7602.00                | WASTE AND SCRAP OF ALU-<br>MINIUM   | 50% plus Rs. 4,000 per tonne    |
| 76.03          |                        | WROUGHT BARS, RODS (IN-<br>CLUDING WIRE RODS), ANG-<br>LES, SHAPES AND SECTIONS<br>OF ALUMINIUM                           | ,                               |
|                | 7603.10                | Wrought bars, rods (including wire rods) of aluminium   | 50% plus R .4,000<br>per tonne  |
|                |                        | - Angles, shapes and sections of aluminium  | 50% plus Rs. 4,000 per tonne    |
| 76.04          | 7604.00                | ALUMINIUM WIRE  | 50% plus R. 4,000<br>per tonne  |
| 76.05          |                        | WROUGHT PLATES, SHEETS,<br>BLANKS (INCLUDING CIRCLES)<br>AND STRIPS OF ALUMINIUM  |                                 |
|                | 7605.10                | - Circles having thickness of and above 0.56 mm but not above 2 mm.   | 50% plus Rs. 4,000<br>per tonne |
|                | 7605.90                | - Other   | 50% plus Rs. 4,000 per tonne    |
| 76.96          | 7606.00 <u>}</u>       | ALUMINIUM FOIL  | 50% plus Rs. 4,000 per tonne    |
| 76.07          | <b>76</b> 07.00        | ALUMINIUM POWDERS AND FLAKES  | 50% plus Rs. 4,000 per tonne    |
| 76.08          | 7608.00                | PIPES AND TUBES OF ALUMINIUM  | 50% plus Rs. 4,000 per tonne    |

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| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                 |
|----------------|------------------------|---|------------------------------|
| (1)            | (2)                    | (3)   | (4)                          |
| 76.09          | 760g.00                | SHELLS AND BLANKS FOR<br>PIPES AND TUBES, HOLLOW<br>SECTIONS AND SEMI-HOLLOW<br>SECTIONS OF ALUMINIUM                   | per tonne                    |
| 76.10          | 7610.00                | FITTINGS FOR PIPES OR<br>TUBES OF ALUMINIUM (FOR<br>EXAMPLE, COUPLINGS, EL-<br>BOWS, SLEEVES)                           | 12%                          |
| 7 <b>6</b> .11 | 7611.00                | CASTINGS OF ALUMINIUM,<br>NOT OTHERWISE SPECIFIED   | 50% plus Rs. 4,000 per tonne |
| 76.12          |                        | OTHER ARTICLES OF ALUMINIUM   |                              |
|                | 7612.10                | - Utensils made of aluminium  | Nil                          |
|                | 7612.20                | - Nails, tacks, staples (other the those of heading No. 83.05), rive cotters, cotter-pins, washers and similar articles | ts,                          |
|                | 7612.30                | - Sanitaryware and parts thereof  | 12%                          |
|                | 7612.90                | - Other   | 12%                          |

## LEAD AND ARTICLES THEREOF

## Note

In heading No. 78.02, 'waste and scrap' means waste and scrap metal fit only for the recovery of metal by remelting or for use in the manufacture of chemicals, but does not include slag, ash and othe residues.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty      |
|----------------|------------------------|---|-------------------|
| (1)            | (2)                    | (3)   | (4)               |
| 78.01          | 7801.00                | UNWROUGHT LEAD (INCLUDING ARGENTIFEROUS LEAD), INCLUDING INGOTS, PIGS, BLOCKS, ANODES, SLABS, CAKES AND CAST STICKS | Rs. 840 per tonne |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate for duty       |
|----------------|------------------------|--|---------------------|
| (1)            | (2)                    | (3)  | (4)                 |
| 78.02          | 7802.00                | WASTE AND SURAP OF LEAD  | Rs. 840 per tonne   |
| 78.03          | 7803.00                | PIPES AND TUBES OF LEAD  | 15%                 |
| 78.04          | 7804.00                | SHELLS AND BLANKS FOR PIPES AND TUBES  | 15%                 |
| 78.05          |                        | WROUGHT LEAD IN THE FORM<br>OF BARS, RODS, ANGLES, SEC-<br>TIONS, SHAPES, WIRES, PLA-<br>TES, SHEETS, CIRCLES, STRIPS<br>AND FOILS |                     |
|                | 7805.10                | -Lead wires  | Nil                 |
|                | 7805.90                | -¿Other  | Rs. 1,000 per tonne |
| 78.06          | 7806.00                | FITTINGS FOR PIPES OR TUBES OF LEAD (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEV-ES)   | 12%                 |
| 78.07]         | 7807.00]               | LEAD POWDERS AND FLAKES  | 12%                 |
| 78.08          | 7808.00                | OTHER ARTICLES OF LEAD   | 12%                 |

#### ZINC AND ARTICLES THEREOF

#### Notes

- 1. In this Chapter, the following expression have the meanings hereby assigned to them:
  - (i) WASTE AND SCRAP:—

Waste and scrap metal fit only for the recovery of metal by remelting or for use in the manufacture of chemicals, and includes dross and ash.

- (ii) WROUGHT BARS AND RODS (INCLUDING WIRE RODS):—
- (a) any extruded, rolled, drawn or forged products of solid section, of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or
- (b) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

#### (iii) WROUGHT ANGLES, SHAPES AND SECTIONS:

- (a) any extruded, rolled drawn or forged products of solid section (other than round, rectangular, square and hexagonal), of which the width or the maximum cross-sectional dimension exceeds 6 millimetres and which, if they are flat, have a thickness exceeding one-tenth of the width; or
- (b) any cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of any article or product falling under any other heading.

#### (iv) WIRE:

Any rolled, extruded or drawn product of solid and uniform cross-section, of which no cross-sectional dimension exceeds 6 millimetres.

#### (v) PLATE:

A flat product, cut to length, whose thickness exceeds 10 millimetres and width exceeds 500 millimetres.

#### (vi) SHEET:

A flat product whose thickness exceeds 0.15 millimetre, but does not exceed 10 millimetres, and width exceeds 500 millimetres; and includes a corrugated or troughed sheet.

#### (vii) STRIP:

A flat product, generally not cut to length, whose thickness exceeds 0.15 millimetre but does not exceed 10 millimetres, and width does not exceed 500 millimetres.

#### (viii) FOIL:

A flat product whose thickness (excluding any backing) not exceeding 0.15 millimetre, whether or not embossed, cut to shape perforated, coated, printed or backed with paper or other reinforcing material.

#### (ix) POWDERS AND FLAKES:

All types of powders and flakes, including dust, but excluding powders and flakes prepared as colours, pigments, paints or the like.

#### (x) PIPES AND TUBES:

A hollow product of uniform cross-section having a continuous periphery produced by drawing, casting or extrusion process.

## (xi) HOLLOW SECTION:

A section which is normally extruded, drawn or cast and the cross-section of which completely encloses a void or voids.

2. In heading No. 79.04, 'blank' means a piece of plate, sheet or strip in any shape, including a circle, prepared for subsequent fabrication.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty                   |
|----------------|------------------------|--|--------------------------------|
| (1)            | (2)                    | (3)  | (4)                            |
| 79.01          | 7901.00                | UNWROUGHT ZINC IN ANY FORM INCLUDING BLOCKS, PLATES, INGOTS, CAKES, BARS, BILLETS, HARD OR SOFT SLABS CATHODES, ANODES, PELLETS, SPELTER AND BROKEN ZINC |                                |
| 79.02          | 7902.00                | WASTE AND SCRAP OF ZINC  | Rs. 3,275 per tonne            |
| 79.03          |                        | WROUGHT BARS, RODS (INCLUDING WIRE RODS), ANGLES, SHAPES AND SECTIONS OF ZINC; ZINC WIRE.  |                                |
|                | 7903.10                | - Wrought bars and rods (including wire rods) of zinc  | Rs. 3,275 per tonne            |
|                | 7903.20                | - Wrought angles, shapes and sections of zinc  | Rs. 3,800 per tonne            |
|                | 7903.30                | - Zinc wire  | Nil                            |
| 79.04          |                        | WROUGHT PLATES, SHEETS,<br>BLANKS (INCLUDING CIRCLES,<br>BUT EXCLUDING CALOTS)<br>AND STRIPS OF ZINC; ZINC<br>FOIL                                       |                                |
|                | 7904.10                | - Zinc foil  | Rs. 3,800 per tonne            |
|                | 7901.90                | - Other  | Rs. 3,800 per tonne            |
| 79.05          | 7905.00                | ZING CALOTS  | Rs. 4,750 per tonne            |
| 79.06          | 7906.00                | ZINC POWDERS AND FLAKES  | 15%                            |
| 79.07          | 7907.00                | PIPES AND TUBES OF ZINC  | 25%                            |
| 79.08          | 7908.00                | SHELLS AND BLANKS FOR<br>PIPES AND TUBES; HOLLOW<br>SECTIONS OF ZINC   | 25%                            |
| 79.09          | 7909.00                | FITTINGS FOR PIPES OR<br>TUBES OF ZINC (FOR EXAM-<br>PLE, COUPLINGS, ELBOWS,<br>SLEEVES)   | 12%                            |
| 79.10          | 7910.00                | OTHER ARTICLES OF ZINC   | 12 <sup>5</sup> / <sub>0</sub> |

# CHAPTER 80 TIN AND ARTICLES THEREOF

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 80.01          | 8001 00                | TIN (INCLUDING TIN WASTE<br>AND SCRAP), AND ARTICLES<br>THEREOF | 12%          |

#### CHAPTER 81

## OTHER BASE METALS; CERMETS; ARTICLES THEREOF

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (3)                    | (3)   | (4)          |
| 81.01          | 8101.00                | OTHER BASE METALS (INC<br>DING WASTE AND SCR<br>CERMETS (INCLUDING WA<br>AND SCRAP), ARTICLES OF OT<br>BASE METALS OR CERMETS | AP);<br>STE  |

#### CHAPTER 82

# TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

#### Notes

- 1. Apart from blow lamps portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 82.04, this Chapter covers only goods with a blade, working edge, working surface or other working part of:
  - (a) Base metal;
  - (b) Metal carbides or cermets;
  - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - (d) Abrasive materials on a support of base metal provided that the articles have cutting teeth, flutes, grooves, or the like of base metal, which retain their identity and function after the application of the abrasive.
- 2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No 85.10.

| Heading<br>No.             | Sub-<br>heading<br>No. | Description of goods   | Rate of duty                    |
|----------------------------|------------------------|--|---------------------------------|
| (1)                        | (2)                    | (3)  | (4)                             |
| 82.01                      |                        | HAND TOOLS, THE FOLLOW-ING: PLIERS (INCLUDING CUTTING PLIERS), SPANNERS, WRENCHES, FILES AND RASPS, SCREW DRIVERS (INCLUDING RATCHET TYPES)  | Processor and the second second |
|                            | 8201.10                | ·Hand tools  | 15%                             |
|                            | 8201,90                | -Parts   | 12 d/0                          |
| 82.02                      |                        | INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTHBORING TOOLS | •                               |
|                            | 8202.10                | -Tools   | 15%                             |
|                            | 8202.90                | -Parts   | 12 %                            |
| <b>82.9</b> 3              |                        | INDUSTRIAL KNIVES AND BLADES FOR HAND OR MACHINE SAWS  |                                 |
|                            | 8203.10                | -Chaff cutter knives   | Nil                             |
|                            | 8203.80                | -Other   | 15%                             |
|                            | 8203.90                | -Parts   | 12%                             |
| <b>\$</b> 2.04             | 8204.00                | PLATES, STICKS, TIPS AND THE<br>LIKE FOR TOOLS, UNMOUN-<br>TED, OF SINTERED METAL<br>CARBIDES OR CERMETS   | 20%                             |
| <b>8</b> 2.05              | 8205.00                | RAZORS AND RAZOR BLADES<br>(INCLUDING RAZOR BLADE<br>BLANKS IN STRIPS)   | 12%                             |
| <b>8</b> 3 <sup>°</sup> 06 | <b>82</b> 06.00        | HAND OR PEDAL-OPERATED GRINDING WHEELS WITH FRAME WORKS; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE TOOLS; ANVILS; PORTABLE FORGES   | 2                               |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 82.07          | 8207.00                | SPOONS, FORKS AND OTHER ARTICLES OF CUTLERY FOR TABLE OR KITCHEN USE (FOR EXAMPLE, TABLE KNIVES, KITCHEN KNIVES, PAPER KNIVES, LETTER OPENERS, PENCIL SHARPENERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS), MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES) | 12%          |
| 82.08          | 8208.00                | OTHER TOOLS AND IMPLE-<br>MENTS, INCLUDING THOSE OF<br>A KIND USED IN AGRICUL-<br>TURE, IJORTICULTURE OR<br>FORLSTRY   |              |
|                | 8208.10                | -Tools and implements or a kind<br>used in agriculture   | Nil          |
|                | 8208.80                | -Other tools and implements  | 13%          |
|                | 8208.90                | -Parts   | 12%          |

## MISCELLANEOUS ARTICLES OF BASE METAL

#### Notes

- 1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, 'Parts of general use' as defined in Note 2 of Section XV are not to be taken parts of goods of this Chapter.
- 2. In relation to sub-heading No. 8312.11, the process of lacquering or printing or both of plain containers shall amount to 'manufacture'.
- 3. In heading No. 83.13, the expression 'Bolts and nuts, threaded or tapped, and screws' shall include bolts ends, screw studs, screw studding, self-tapped screws, screw hooks and screw rings.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| <b>[83.01</b>  | 8301.00                | PAD LOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASEMETAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASEMETAL | 12%          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 83,02          |                        | BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOOKS, STAIRCASES, WINDOWS, BLINDS, COACH WORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; AUTOMATIC DOOR CLOSERS OF BASE METAL; CASTERS WITH MOUNTINGS OF BASE METAL                                   |              |
|                | 8302,10                | -Base metal mountings, fittings and<br>similar articles suitable for steel<br>furniture   | 25%          |
|                | 8 <b>302.</b> 90       | -Other  | 12%          |
| 83.03          |                        | SAFES, STRONG BOXES, STRONG ROOM LININGS AND STRONG ROOM DOORS (WHETHER OR NOT WITH DOOR FRAMES), AND CASH AND DEED BOXES AND THE LIKE, OF BASE METAL   |              |
|                | 8303.10                | -Safes, strong boxes, cash boxes, deed<br>boxes and the like (but not includ-<br>ing strong room linings and strong<br>doors), of base metal, in or in re-<br>lation to the manufacture of which<br>no process is ordinarily carried on<br>with the aid of power                        | Nil          |
|                | 8303.20                | -Other safes, strong boxes, cash boxes, deed boxes and the like; strong room linings and strong room doors (whether or not with door frames) of base metal  | 35%          |
|                | 8303.90                | -Parts  | 12%          |
| 83.04          |                        | FILING CABINETS, CARD INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL; PARTS OF THE FOREGOING ARTICLES (BUT EXCLUDING SLOTTED ANGLES AND SLOTTED CHANNELS MADE OF STEEL)  -Made partly or wholly of steel: |              |
|                |                        |   | 87           |
|                | 8304.11 -              | of which any process is ordinarily carried on with the aid of power, whether in assembled or unassembled condition  | 25%          |

| Heading<br>No.         | Sub-<br>heading<br>No. | Description of goods R  | ate of duty |
|------------------------|------------------------|---|-------------|
| (1)                    | (2)                    | (3)   | (4)         |
|                        | 8304.19                | ',-Other  | Nil         |
|                        | 8304.20                | -Made of base metal other than steel  | 12%         |
|                        |                        | -Parts:   |             |
|                        | 8304.91                | -Parts for goods covered by sub-<br>heading 8304.11   | 25%         |
|                        | <b>8304</b> .99        | -Other  | 12%         |
| <b>8</b> 3. <b>♦</b> 5 | 8305.00                | FITTINUS FOR LOOSE-LEAF<br>BINDERS OR FILES, LETTER<br>CLIPS, LETTER CORNERS, PA-<br>PER CLIPS, INDEXING TAGS<br>AND SIMILAR OFFICE ARTI<br>CLES, OF BASE METAL; STAPLE<br>IN STRIPS (FOR EXAMPLE, FOR<br>OFFICES, UPHOLSTERY, PA-<br>CKAGING), OF BASE METAL                           | s<br>S      |
| <b>8</b> 3.06          | 83 <b>156.0</b> 0      | FLEXIBLE TUBING OF BASE<br>METAL, WITH OR WITHOUT<br>THEIR FITTINGS   |             |
| <b>8</b> 3.07          | 8307.00                | CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS, AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING FOOTWEAR, AWNINGS, HAND BAGS, TRAVEL GOODS OF OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL |             |
| <b>ვ</b> ვ <b>ი8</b>   | 8308.00                | SIGN-PLATES, NAME PLATES, ADDRESS PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING NO. 94.03  | ••          |
| 8ვ. <b>ი</b>           |                        | STOPPERS, CAPS AND LIDS<br>(INCLUDING CROWN CORKS,<br>PILFER PROOF CAPS), SEALS<br>AND OTHER PACKING ACCESS-<br>ORIES, OF BASE METAL  |             |
| ,                      | 8309.10                | -Crown corks with or without washers or other fittings of cork, rubber, polyethylene or any other material  |             |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
|                | 8309,20                | -Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork, rubber, polyethylene or any other material  |              |
|                | 83 <b>•9.</b> 90       | -Other  | 12%          |
| 83.1a          |                        | WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING, OR DEPOSITION OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING    |              |
|                | 8310.10                | -Coated electrodes of base metal, for<br>electric arc-welding   | 15%          |
|                | 8310.20                | -Coated rods and cored wire, of base<br>metal, for welding by flame, sold-<br>ering or brazing  | 12%          |
|                | 8310.80                | -Other  | 12%          |
|                | 8 <b>310.</b> 90       | -Parts  | 12%          |
| 83 11          | 8311.00                | ELECTRICAL STAMPINGS AND LAMINATIONS, OF BASE METAL, ALL SORTS  | 20%          |
| 89.12          |                        | CONTAINERS OF BASE ME-<br>TAL   |              |
|                |                        | -Containers ordinarily intended for packaging of goods for sale, including collapsible tubes, casks, drums, cans, boxes, gas cylinders and pressure containers, whether in assembled or unassembled condition and containers known commercially as flattened or folded containers, of base metal: |              |
|                | 8312.11                | <ul> <li>Of aluminium, whether plain,<br/>lacquered or printed or lacquered and printed</li> </ul>  |              |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
|                | 8312,12                | - Of base metal other than alumini-<br>um, in or in relation to the manu-<br>facture of which any process<br>is ordinarily carried on with<br>the aid of power   | *            |
|                | 8312.19                | Other  | Nil          |
|                | 8312.90                | -Containers of base metal, other than those covered under sub-heading Nos. 8312.11, 8312.12 and 8312.19  | 12%          |
| 83.13          |                        | BOLTS AND NUTS, THREADED<br>OR TAPPED, AND SCREWS, OF<br>BASE METAL  |              |
|                | 8313.10                | <ul> <li>-fn or in relation to the manufacture<br/>of which any process is ordinarily<br/>carried on with the aid of power</li> </ul>  | 15%          |
|                | 8313.90                | •Other   | Nil          |
| 83.14          |                        | PRESSURE COOKERS (NON-<br>ELECTRIC, LLECTRIC OR ELE-<br>CTRONIC) NAMELY, ENCLOS-<br>ED COOKING VESSELS FOR<br>USE WITH AN EXTERNAL HEAT<br>SOURCE CAPABLE OF MAIN-<br>TAINING WORKING STEAM<br>PRESSURE, KNOWN COMME-<br>RCJALLY AS PRESSURE COOK-<br>ERS, OF BASE METAL |              |
|                | 8314.10]               | -Pressure cookers:   | Nil          |
|                |                        | -Parts of pressure cookers:  |              |
|                | 8314.91                | <ul> <li>-Parts of pressure cookers, namely,<br/>cooker body with or without handle,<br/>ind with or without handle and<br/>vent weight</li> </ul>   | Nil          |
|                | 8314.99                | - Other patts  | 12%          |
| <b>3</b> 3.15} | 8315.00                | BLLLS, GONGS AND THE LIKE, NON-ELECTRIC OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL  | 12%          |

## SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

- 1. This Section does not cover:
- (a) Transmission or conveyor belts or belting, of plastics of . Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of unhardened vulcanised rubber (heading No. 40.17);
- (b) Articles of leather or of composition leather (heading No. 42.01) or of furskin (heading No. 43.01), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or Chapter 48 or Section XV):
- (e) Transmission or conveyor belts of textile material (heading No. 59.08) or other articles of textile material for technical uses (heading No. 59.09);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed), or articles wholly of such stones of heading No. 71.01, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 89);
  - (h) Drill pipe (heading No. 73.03);
  - (i) Endless belts of metal wire or strip (Section XV);
  - (j) Articles of Chapter 82 or Chapter 83;
  - (k) Articles of Section XVII;
  - (1) Articles of Chapter 90;
  - (m) Clocks, watches or other articles of Chapter 91;
- (n) Interchangeable tools of heading No. 82.02 or brushes of a kind used as parts of machines of heading No. 96.03; similar interchangeable tools are to be classified according to the constituent ma-

terial of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No. 68.01 or heading No. 69.07); or

- (o) Articles of Chapter 95.
- 2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:—
  - (a) Parts which are goods included in any of the headings of Chapter 84 or Chapter 85 (other than heading Nos. 84.85 and 85.48) are in all cases to be classified in their respective headings.
  - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84.79 or heading No. 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of heading Nos. 85.17 and 85.25 to 85.28 are to be classified in heading Nos. 85.17.
  - (c) All other parts are to be classified in heading No. 84.85 or heading No. 85.48.
- 3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing to or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5. For the purposes of these Notes, the expression 'machine' means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or Chapter 85.

# CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

#### NOTES

- 1. This Chapter does not cover:-
  - (a) Millstones, grindstones or other articles of Chapter 68;
  - (b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);
- (c) Laboratory glassware (heading No. 70.12); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.14 or 70.15);

- (d) Articles of sub-heading No. 7308.70 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or
- (f) Hand-operated mechanical floor sweepers, not motorised (heading No. 96.03).
- 2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the heading Nos. 84.01 to 84.24 and at the same time to a description in one or other of the heading Nos. 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover:-

- (a) Germination plant, incubators or brooders (heading No. 84.36);
  - (b) Grain dampening machines (heading No. 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.38):
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:--

- (a) Sewing machines for closing bags or similar containers (heading No. 84.52); or
  - (b) Office machinery of heading No. 84.72.
- 3. A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No. 84.56.
- 4. Heading No. 84.57 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:—
  - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station),
  - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines):

- 5. (a) For the purposes of heading No. 84.71, the expression 'automatic data processing machines' means:—
  - (i) Digital machines, capable of (1) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run;
  - (ii) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - (iii) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (b) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:—
  - (i) it is connectable to the central processing unit either directly or through one or more other units;
  - (ii) it is specifically designed as part of such a system [it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system].

Such units presented separately are also to be classified in heading No. 84.71.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their respective functions or, failing that, in residual headings.

- 6. Heading No. 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm whichever is less. Other steel balls are to be classified in heading No. 73.08.
- 7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

| Heading<br>No.     | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|--------------------|------------------------|---|--------------|
| (1)                | (2)                    | (3)   | (4)          |
| 84.01 <sup>'</sup> | 8401.00                | NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION   | 12%          |
| 84.02              | 8402.00                | STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPERHEATED WATER BOILERS   | 12 %         |
| 84.03              | 8403.00                | CENTRAL HEATING BOILERS<br>OTHER THAN THOSE OF HEADING NO. 84.02  | 12%          |
| 84.04              | 8404.00                | AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING NO. 84.02 OR HEADING NO. 84.03 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS | 12%          |
| 84.05              | 8405.00                | PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS                                 | 12%          |
| 84.06              | 8406.00                | STEAM TURBINES AND OTHER VAPOUR TURBINES  | 12%          |
| 84.07              | 8407.00                | SPARK-IGNITION RECIPRO-<br>CATING OR ROTARY INTER-<br>NAL COMBUSTION PISTON<br>ENGINES  | 10%          |
| 84.08              | 8408.00                | COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)   | 10%          |
| 84.09              | 8409.00                | PARTS SUITABLE FOR USE SO-<br>LELY OR PRINCIPALLY WITH<br>THE ENGINES OF HEADING<br>NO. 84.07 OR HEADING NO. 84.08  | 20%          |
| 84.10              | 8410.00                | HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR   | 12%          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 84.11          | 8411.00                | TURBO-JETS, TURBO-PROPEL-<br>LERS AND OTHER GAS TUR-<br>BINES  | 12%          |
| 84.12          | 8412.00                | OTHER ENGINES AND MO-<br>TORS  | 12%          |
| 84.13          | 8413.00                | PUMPS FOR LIQUIDS, WHE-<br>THER OR NOT FITTED WITH<br>A MEASURING DEVICE; LI-<br>QUID ELEVATORS  | 12%          |
| 84.14          |                        | AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS   |              |
|                | 8414.10                | -Gas compressors of a kind used in<br>refrigerating and air conditioning<br>appliances and machinery   | 110%         |
|                | 8414.80                | -Other   | 15%          |
|                | 8414.90                | -Parts]  | 15%          |
| 84.15          | 8415.00                | AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED | 110%         |
| 84.16          | 8 <b>416.</b> 00 ]     | FURNACE BURNERS FOR LI-<br>QUID FUEL, FOR PULVERISED<br>SOLID FUEL OR FOR GAS;<br>MECHANICAL STOKERS,<br>MECHANICAL GRATES, ME-<br>CHANICAL ASH DISCHARGERS<br>AND SIMILAR APPLIANCES          | 12%          |
| 84.17          | 8417.00                | INDUSTRIAL OR LABORA-<br>TORY FURNACES AND OVENS,<br>INCLUDING INCINERATORS,<br>NON-ELECTRIC   | 12%          |
| <b>84.1</b> 8  | 84:3.00                | REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF HEADING NO. 84.15                                 | 110%         |

| Heading<br>No. | Sub-<br>Heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 84.19          | 8419.00                | MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC | 12%          |
| 84.20          | 8420.00                | CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR   | 12%          |
| 84.21          | 8421.00                | CENTRIFUGES, INCLUDING<br>CENTRIFUGAL DRYERS; FIL-<br>TERING OR PURIFYING MA-<br>CHINERY AND APPARATUS,<br>FOR LIQUIDS OR GASES   | 20%          |
| 84.22          | 8422.00                | DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHI- NERY FOR FILLING, CLOSING, SEALING, CAPSULING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CON- TAINERS; OTHER PACKING OR WRAPPING MACHINERY; MACHINERY FOR AERATING BEVERAGES  | 20%          |
| 8 <b>4.2</b> 3 | 8423.00                | WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 MILLIGRAM OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS   | 15%          |

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|----------------|------------------------|---|---------------|
| Heading<br>No. | Sub-<br>Heading<br>No. | Description of goods  | Rate of duty  |
| (1)            | (3)                    | (3)   | (4)           |
| 84.21          | 8424.00                | MECHANICAL APPLIANCES (WHETHER OR NOT HAND- OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLI- ANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES | 12%           |
| 84.25          | 8425.00                | PULLEY TACKLE AND HOISTS<br>OTHER THAN SKIP HOISTS;<br>WINCHES AND CAPSTANS;<br>JACKS   | 12%           |
| 84.26          | 8426.00                | DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE   | 15%           |
| 84.27          | 8127.00                | FORK-LIFT TRUCKS; OTHER<br>WORKS TRUCKS FITTED<br>WITH LIFTING OR HANDLING<br>EQUIPMENT   | ±5%           |
| 84.28          | 8428.00                | OTHER LIFTING, HANDLING,<br>LOADING OR UNLOADING<br>MACHINERY (FOR EXAMPLE,<br>LIFTS, ESCALATORS, CONVEY-<br>ORS, TELEFERICS)   | 12%           |
| 84.29          | 8429.00                | SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS   | 12%           |
| 84.30          | 8430.00                | OTHER MOVING, GRADING, LEVELLING, SCRAPING, EX-CAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS  | 12%           |

| Heading<br>No. | Sub-<br>Heading<br>No. | Description of goods   | Rate of duty                   |
|----------------|------------------------|--|--------------------------------|
| (1)            | (2)                    | (3)  | (4)                            |
| 84.31          | 8431.00                | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADING NOS. 84·25 TO 84·30   | 20%                            |
| 84.32          | 8432.00                | AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS   | 12 <sup>0</sup> / <sub>0</sub> |
| 84.33          | 8433.00                | HARVESTING OR THRESH- ING MACHINERY, INCLUD- ING STRAW OR FODDER BAL- ERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICUL- TURAL PRODUCE, OTHER THAN MACHINERY OF HEA- DING NO. 84·37 | 12%                            |
| 84.34          | 8434.00                | MILKING MACHINES AND DAIRY MACHINERY   | 12%                            |
| 84.35          | 8435.00                | PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES  | 12%                            |
| <b>8</b> 4.36  | 8436.00                | OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS                                    | 120/                           |
| 84.37          | 8437.00                | MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY          | 12 <mark>0</mark> /0           |

| Heading<br>No.     | Sub-<br>Heading<br>No. | Description of goods  | Rate of duty        |
|--------------------|------------------------|---|---------------------|
| (1)                | (2)                    | (3)   | (4)                 |
| 9 <sub>4-3</sub> 8 | 8438.00                | MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS  | 12%                 |
| 84.39              | 8439.00                | MACHINERY FOR MAKING<br>PULP OF FIBROUS CELLU-<br>LOSIC MATERIAL OR FOR<br>MAKING OR FINISHING<br>PAPER OR PAPERBOARD   | 12%                 |
| 84.40              | 8440.00 ,              | BOOK-BINDING MACHINERY,<br>INCLUDING BOOK-SEWING<br>MACHINES  | 12%                 |
| 84-41              | 8441.00}               | OTHER MACHINERY FOR MAK-<br>ING UP PAPER PULP, PAPER<br>OR PAPERBOARD, INCLU-<br>DING CUTTING MACHINES<br>OF ALL KINDS  | £3 <mark>°</mark> , |
| 84-42              | 8442.00                | MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF HEAD. ING NOS. 84.56 to 84.65), FOR TYPE-FOUNDING OR TYPE-SETTING, FOR PREPARING OR MAKING PRINTING BLOCKS, PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; BLOCKS, PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED) | 13°,6               |
| 84-437             | 8443.00                | PRINTING MACHINERY;<br>MACHINES FOR USES ANCIL-<br>LARY TO PRINTING   | 15%                 |
| 84-44 ,            | 8444.00 ;              | MACHINES FOR EXTRUDING,<br>DRAWING, TEXTURING OR<br>CUTTING MAN-MADE TEXTILE<br>MATERIALS   | 1 <b>2°</b> %       |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty      |
|----------------|------------------------|--|-------------------|
| (1)            | (2)                    | (3)  | (4)               |
| 84.45          | 8445.00                | MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF HEADING NO. 84.46 OR 84.47  | 13%               |
| 84.46          | 8446. <b>o</b> o       | WEAVING MACHINES (LOOMS)   | 12%               |
| 84.47          | 8447.00                | KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, I ACF, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING   | 12 %              |
| 84.48          | 8448.00                | AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING NO. 84. 44, 84. 45, 84. 46 OR 84. 47 (FOR EXAMPLE, DOBBIES, JACQUARDS. AUTO-MATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS), PARTS AND ACCESSORIES SUITABLE FOR USE, SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF HEADING NO. 84. 44, 84. 45, 84. 46, OR 84. 47 (For EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES) |                   |
| 84.49          | 8449.00                | MACHINERY FOR THE MANU-<br>FACTURE OR FINISHING OF<br>FELT OR NONWOVENS IN THE<br>PIECE OR IN SHAPES, INCLUD-<br>ING MACHINERY FOR MAK-<br>ING FELT HATS, BLOCKS FOR<br>MAKING HATS  | 13%               |
| 84.50          | 8450.00                | HOUSEHOLD OR LAUNDRY<br>TYPE WASHING MACHINES,<br>INCLUDING MACHINES WHICH<br>BOTH WASH AND DRY  | 20°′ <sub>3</sub> |

| Heading<br>No.     | Sub<br>heading<br>No. | Description of goods  | Rate of duty |
|--------------------|-----------------------|---|--------------|
| (1)                | (2)                   | (3)   | (4)          |
| <b>84.</b> 51      | 8451.00               | MACHINERY (OTHER THAN MACHINES OF HEADING NO. 84·50) FOR WASHING, CLEANING, "WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS | 12%          |
| 84.52 `            | 8452.00               | SEWING MACHINES, OTHER THAN BOOK-SEWING MA-CHINES OF HEADING NO. 84·40; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINES;  | Nil          |
| 84.53 <sup>7</sup> | 8453.00               | MACHINERY FOR PREPARING, TANNING OR WORKING MIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOT WEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES   | 12%          |
| <b>34</b> .54      | 8454.00               | CONVERTERS, LADLES, INGOT<br>MOULDS AND CASTING MA-<br>CHINES, OF A KIND USED IN<br>METALLURGY OR IN METAL<br>FOUNDRIES   | 12%          |
| <b>1-55</b>        | 8455.00               | METAL ROLLING MILLS AND ROLLS THEREFOR  | 12%          |
| 56                 | 8456.00               | MACHINE-TOOLS FOR WORK-ING ANY MATERIAL BY RE-MOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRA-SONIG, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES  | 12%          |

| Heading<br>No. | Sub<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|-----------------------|--|--------------|
| (1)            | (2)                   | (3)  | (4)          |
| 84.57          | 8457.00]              | MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL  | 12%          |
| 84.58          | 8458.00               | LATHES FOR REMOVING METAL  | 12%          |
| 84-59          | 8459.00               | MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES OF HEADING NO. 84.58  | 12%          |
| 84.60          | 8460.00               | MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRIND-ING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL, SINTERED METAL CARBIDES OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF HEADING NO. 84.61 | 12%          |
| 18.48          | 8461,00               | MACHINE-TOOLS FOR PLAN- ING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTT- ING OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL, SINT- ERED METAL CARBIDES OR ICERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED  | 15%          |
| 84.62          | 8462.00               | MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE-STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE      | 12%          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 84.63          | 8463.00                | OTHER MACHINE-TOOLS FOR<br>WORKING METAL, SINTERED<br>METAL CARBIDES OR CER-<br>METS, WITHOUT REMOVING<br>MATERIAL  | 12%          |
| 84.64          | 8464.00                | MACHINE-TOOLS FOR WORK-<br>ING, STONE CERAMICS, CON-<br>CRETE, ASBESTOS-CEMENT OR<br>LIKE MINERA LMATERIALSOR<br>FOR COLD WORKING GLASS   | 12%          |
| 84.65          | 8465.00                | MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS  | 12%          |
| 84.66          | 8466,00                | PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OR HEADINGS NOS. 84.56 TO 84.65, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIE-HEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND | 120%         |
| 84.67          | 8467.00                | TOOLS FOR WORKING IN THE HAND, PNEUMATIC OR WITH-SELF-CONTAINED NON-EI ECTRIC MOTOR   | 15%          |
| 84.68          | 8468.00                | MACHINERY AND APPARATUS<br>FOR SOLDERING, BRAZING OR<br>WELDING, WHETHER OR NOT<br>CAPABLE OF CUTTING, OTHER<br>THAN THOSE OF HEADING<br>NO.85 15; GAS-OPERATED SUR-<br>FACE TEMPFRING MACHI-<br>NES AND APPLIANCES   | 12%          |
| 84.69          | 8469.00                | TYPEWRITERS AND WORD-<br>PROCESSING MACHINES  | 20° a        |
| 84.70          | 8470.00                | CALCULATING MACHINES; ACCOUNTING MACHINES, CASH REGISTERS, POSTAGE-FRANK-ING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING  | 20%          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Date of duty       |
|----------------|------------------------|---|--------------------|
| (1)            | (2)                    | (3)   | (4)                |
| 84.71          | 8471.00                | AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED   | 20%                |
| 84.72          | 8472.00                | OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCII. DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS. COINSORTING MACHINES, COINCOUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES.)  | 20%                |
| 84 73          | 8473.00                | PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADING NOS. 84.69 TO 84.72  | 12 <sup>(1</sup> ) |
| 84.74          | 8474.00                | MACHINFRY FOR SORTING, SCREENING, SEPARATING, WASFING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONF, ORES OR OTHFR MINERAL SUBSTANCES, IN SOLID (INCLUDING FOWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERALS FUELS, CERAMIC PASTE, UNHARDFNED CEMENTS, PLASTERING MATFRIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOUI DS OR SAND | 1 3,               |
| - 84.75        | 8475.00                | MACHINES FOR ASSEMBLING<br>ELECTRIC OR ELECTRONIC<br>LAMPS, TUBES OR VALVES OR<br>FLASH-BULBS, IN GLASS FN-<br>VELOPES: MACHINES FOR<br>MANUFACTURING OR HOT<br>WORKING GLASS OR GLASS-<br>WARE   | 12%                |

| Heading<br>No.     | Sub<br>head-<br>ing No. | Description of goods  | Rate of duty |
|--------------------|-------------------------|---|--------------|
| (1)                | (2)                     | (3)   | (4)          |
| 84 · 76            | 8476.00                 | AUTOMATIC GOODS-VENDING<br>MACHINES (FOR EXAMPLE,<br>POSTAGE STAMP, CIGARETTE,<br>FOOD OR BEVERAGE MACHI-<br>NES), INCLUDING MONEY-<br>CHANGING MACHINES  | 20%          |
| 84·77              | 8477*00                 | MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER   | 12%          |
| 8 <sub>4</sub> ·78 | 8478 · 00               | MACHINERY FOR PREPARING<br>OR MAKING UP TOBACCO,<br>NOT SPECIFIED OR INCLUDED<br>ELSEWHERE IN THIS CHAP-<br>TER   | 12%          |
| 84·7 <b>9</b>      | 8479 00                 | MACHINES AND MECHANICAL<br>APPLIANCES HAVING INDIVI-<br>DUAL FUNCTIONS, NOT SPE-<br>CIFIED OR INCLUDED ELSE-<br>WHERE IN THIS CHAPTER   | 12%          |
| 84· <b>8</b> 0     | 848o·oo                 | MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS  | 12%          |
| 84.81              |                         | TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES   |              |
|                    | _                       | - Expansion valves and Solenoid valves for refrigerating and airconditioning appliances and machinery   | 110%         |
| 84.80              | 8481.90                 |   | 12%          |
| 84·82<br>84·83     | 8482·00<br>8483·00      | BALL OR ROLLER BEARINGS TRANSMISSION SHAFTS (IN- CLUDING CAM SHAFTS AND   | 15%<br>20%   |
|                    |                         | CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVE- RTERS; FLYWHEELS AND PUL- LEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUD- ING UNIVERSAL JOINTS). |              |

| Heading<br>No. | Sub<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|-----------------------|--|--------------|
| (1)            | (2)                   | (3)  | (4)          |
| 84.84          | 8484.00               | GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS. | 20%          |
| 84·85          |                       | MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.   |              |
|                | 8485 10               | -Ships' propellers and blades therefor   | 12%          |
|                | 8485.90               | -Other   | 12%          |

#### **CHAPTER 85**

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES.

#### Notes

- 1. This Chapter does not cover:
- (a) Electrically warmed blankets, bed pads, foot-muffs or the like, electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
  - (b) Articles of glass of heading No. 70.08; or
  - (c) Electrically heated furniture of Chapter 94.
- 2. Heading Nos. 85.01 to 85.04 do not apply to goods described in heading Nos. 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury are rectifiers remain classified in heading No. 85.04.

- 3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
  - (a) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.20), household washing machines (heading No. 84.50) roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purposes of heading No. 85.34 'printed circuits' are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the 'film circuit' technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term 'printed circuits' does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin-or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

- 5. For the purposes of heading Nos. 85.41 and 85.42:
- (a) "Diodes, transistors and similar semi-conductor devices" are semi-conductor devices the operation of which depends on variations in resistivity on the application of an electric field;
  - (b) "Electronic integrated circuits and microassemblies" are:
  - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;
  - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc., obtained by semi-conductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
  - (iii) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive components which are combined and interconnected.

For the classification of the articles defined in this Note, heading Nos. 85.41 and 85.42 shall take precedence over any, other heading

in the Schedule which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are cleared with the apparatus for which they are intended.

|                | Sub-hea |   | Rate of duty |
|----------------|---------|---|--------------|
| (1)            | (2)     | (3)   | (4)          |
| 85.01          | 8501.00 | ELECTRIC MOTORS AND<br>GENERATORS (EXCLUDING<br>GENERATING SETS)  | 20%          |
| 85.02          | 8502.00 | ELECTRIC GENERATING SETS<br>AND ROTARY CONVERTERS   | 12%          |
| 85.03          | 8503.00 | PARTS SUITABLE FOR USE<br>SOLELY OR PAINCIPALLY<br>WITH THE MACHINES OF<br>HEADING NO. 85.01 OR 85.02   | 20%          |
| 85.04          | 8504.00 | ELECTRICAL TRANSFORMERS,<br>STATIC CONVERTERS (FOR<br>EXAMPLE, RECTIFIERS) AND<br>INDUCTORS   | 20%          |
| 85.05          | 8505.00 | ELECTRO-MAGNETS. PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OF PLANAMENT MAGNET CHILLAS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS |              |
| 35.06          | 8506.00 | PRIMARY CELLS AND PRI-<br>MARY BATTERIES  | 25%          |
| 35 <b>.</b> 07 | 8507.00 | ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE)   | 25%          |
| 35.08          | 8508.00 | ELECTRO-MECHANICAL TOOLS<br>FOR WORKING IN THE HAND,<br>WITH SELF-CONTAINED ELEC-<br>TRIC MOTOR   | 15%          |
| 35.09          | 8509.00 | ELECTRO-MECHANICAL DO-<br>MESTIC APPLIANCES WITH<br>SELF-CONTAINED, ELECTRIC<br>MOTOR   | 20%          |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods  | Rate of duty |
|----------------|----------------------|---|--------------|
| (1)            | (2)                  | (3)   | (4)          |
| 85.10          | 8510.00              | SHAVERS AND HAIR CLIPPERS,<br>WITH SELF-CONTAINED ELE-<br>CTRIC MOTOR   | 20%          |
| 85.11          | 8511.00              | ELECTRICAL IGNITION OR STARTING LQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES | 20%          |
| 85.12          | 8512.00              | ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING NO. 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES   | 20%          |
| 85.13          | 8513.00              | PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF HEADING NO. 85.12   | 12%          |
| 85.14          | 8514.00              | INDUSTRIAL OR LABORATORY ELECTRIC (INCLUDING IN- DUCTION OR DIELECTRIC) FURNACES AND OVENS; OTHER INDUSTRIAL OR LABORATORY INDUCTION OR DIELECTRIC HEATING EQUIPMENT  | 12%          |
| 85.15          | 8515.00              | ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR SINTERED METAL CARBIDES                                     |              |

| Heading<br>No. | Sub sheating No. |   | Rate of duty    |
|----------------|------------------|---|-----------------|
| (1)            | (2)              | (3)   | (4)             |
| 85.16          | 8516.00          | ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEAT- ING APPARATUS; ELECTRO- THERMIC HAIR-DRESSING AP- PARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CUR- LING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIAN- CES OF A KIND USED FOR DOMESTIC PURPOSES; ELEC- TRIC HEATING RESISTORS, OTHER THAN THOSE OF HEAD- ING No. 85.45 | 20%             |
| 85.17          | 8517.00          | ELECTRICAL APPARATUS FOR<br>LINE TELEPHONY OR LINE TE-<br>LEGRAPHY, INCLUDING SUCH<br>APPARATUS FOR CARRIER-<br>CURRENT LINE SYSTEMS  | 20%             |
| 85.18          | 8518.00          | MICROPHONES AND STANDS THEREFOR; LOUD-SPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEAD- PHONES, EARPHONES AND COMBINED MICROPHONE /SPEAKER SETS; AUDIO-FRE- QUENCY ELECTRIC AMPLI- FIERS; ELECTRIC SOUND AMPLIFIER SETS   | 20%             |
| 85.19          | 8519.00          | TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSET- TE-PLAYERS AND OTHER SOUND REPRODUCING AP- PARATUS, NOT INCORPORA- TING A SOUND RECORDING DEVICE   | 25%             |
| 85.20          | 8520.00          | MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORD- ING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DE- VICE  | <sup>2</sup> 5% |
| 35.21          | 8521.00          | VIDEO RECORDING OR RE-<br>PRODUCING APPARATUS   | 25%             |
| 35.22          | 8522.00          | PARTS AND ACCESSORIES OF<br>APPARATUS OF HEADING<br>NOS. 85.19. TO 85.21  | 25%             |

| Heading<br>No.                    | Sub-<br>heading<br>No.  | Description of goods   | Rate of duty |
|-----------------------------------|-------------------------|--|--------------|
| (1)                               | (2)                     | (3)  | (4)          |
| 85.23                             | 8523.004                | PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37   | 25%          |
| 85.24                             | 8524.00                 | RECORDS, TAVES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICT (AN') MASTERS FOR THE PRODUCTION OF RECORDS. BUT EX'SLUDING PRODUCTS OF CHAPTER 37  | 30%          |
| 35.25 <sup>1</sup> / <sub>2</sub> | 8525.00                 | TRANSMISSION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY, RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS                     | 25%          |
| 85.26                             | 8526.00                 | RADAR APPARATUS, RADIO NAVICATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS   | 12%          |
| 85.27                             | 8527.00{ <sup>2</sup> , | RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BRO-ADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCTION APPARATUS OR A CLOCK  | 40%          |
| 85.28                             | 8523.00                 | TELEVISION RECEIVERS (IN-<br>CLUDING VIDEO MONITORS<br>AND VIDEO PROJECTORS),<br>WHETHER OR NOT COMBINED<br>IN THE SAME HOUSING, WITH<br>RADIO-BROADCAST RECEI-<br>VERS OR SOUND OR VIDEO<br>RECORDING OR REPRODU-<br>CING APPARATUS | 40%<br>D,    |
| 85.29                             | 8524,00                 | PARTS SUITABLE FOR USE<br>SOLELY OR PFINCIPALLY<br>WITH THE APPARATUS OF<br>HEADING NOS. 85.25 TO<br>85.28   | 12%          |

| Heading<br>No. | Sub-<br>heading<br>No. |  | Rate of duty                 |
|----------------|------------------------|--|------------------------------|
| (1)            | (2)                    | (3)  | (4)                          |
| 85.30          | 8530.00                | ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAIL-WAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF HEADING NO. 86.08)   | 15 <sub>0</sub> <sup>0</sup> |
| 85.31          | 8531.00                | ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF HEADING NO. 85.12 OR 85.30   |                              |
| 85.32          | 8532.00                | ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)   | 12%                          |
| 85-33          | 8533.00                | ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RE- SISTORS  | 20%                          |
| 85.34          | 8534.00                | PRINTED CIRCUITS   | 12%                          |
| <b>8</b> 85-35 | <b>₹</b> 8535.on       | *ELECTRICAL APPARATUS FOR<br>SWITCHING OR PROTECTING<br>ELECTRICAL CIRCUITS, OR';<br>FOR MAKING CONNECTIONS<br>TO OR IN ELECTRICAL CIR-''<br>CUITS (FOR EXAMPLE, SWIT-<br>CHES, FUSES, LIGHTNING AR-'<br>RESTERS, VOLTACE LIMI-<br>TERS, SURGE SUPPRESSORS,"<br>PLUGS, JUNCTION BOXES),"<br>FOR A VOLTAGE EXCEEDING ** |                              |
| 85.36          | ·                      | FLECTRICAL APPARATUS FOR SWITCHING OR PROTECTING FELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMPHOLDERS, JUNCTION BOXES), FOP A VOLTAGE NOT EXCEEDING 1,000 VOLTS  |                              |

| Heading No. | Sub-<br>heading  | Description of goods  | Rate of duty |
|-------------|------------------|---|--------------|
|             | No.              | ·   |              |
| (1)         | (2)              | (3)   | (4)          |
|             | 8536.10          | <ul> <li>Over load protection or thermal<br/>relays, starting relay controls, for<br/>refrigerating and air-conditioning<br/>appliances and machinery</li> </ul>  | 110%         |
|             | 8536.90 ~        | Other   | 20%          |
| 85.37       | 8537.00          | BOARDS, PANELS (INCLUDING NUMERICAL CONTROL PANELS), CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF HEADING NO. 85.36, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELICTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, OTHER THAN SWITCHING APPARATUS OF HEADING NO. 85.17. | E-           |
| 85.38       | 8538,00          | PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADING NO. 85.35, 85.36 OR 85.37.   | 12%          |
| 85.39       | 8 <u>5</u> 39.no | ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS   | 35%<br>S.    |
| 85.40       | 8540.00          | THERMIONIC, COLD CAT- HODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EX- AMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC REC- TIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELE- VISION CAMERA TUBES)  | 12%          |

| Heading<br>No. | Sub-<br>heading<br>No.            | Description of goods  | Rate of duty |
|----------------|-----------------------------------|---|--------------|
| (1)            | (2)                               | (3)   | (4)          |
| 85.41          | 8541.00                           | DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTO-VOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS   | 12%          |
| 85.42          | 8542.00                           | • ELECTRONIC INTEGRATED CIRCUITS AND MICROASSEMBLIES  | 12%          |
| 85.43          | შ543.00                           | ELECTRICAL MACHINES AND APPARATUS, HAVING INDI-<br>VIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED EL-<br>SEWHERE IN THIS CHAPTER   | 12%          |
| 85.44          | 8544.00                           | INSULATED (INCLUDING EN- AMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CON- DUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEA- THED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELEC- TRIC CONDUCTORS OR FIT- TED WITH CONNECTORS | 12%          |
| 85·45          | 8 <sub>5</sub> 45 <sup>,</sup> oo | CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES  | 15%          |
| 85-46          | 8 <sub>54</sub> 6·00              | ELECTRICAL INSULATORS OF<br>ANY MATERIAL  | 12%          |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods  | Rate of duty |
|----------------|----------------------|---|--------------|
| (1)            | (2)                  | (3)   | (4)          |
| 85.47          | 8547 · 00            | INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF HEADING NO. 85.46; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL | 12%          |
| 85· <b>4</b> 8 |                      | ELECTRICAL PARTS OF MA-<br>CHINERY OR APPARATUS,<br>NOT SPECIFIED OR INCLUDED<br>ELSEWHERE IN THIS CHAP-<br>TER   | 14%          |

#### SECTION XVII

# VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

- 1. This Section does not cover articles of heading No. 95.01, 95.03 or 90.08, or bobsleight, toboggans and the like of heading No. 95.06.
- 2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers and the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 40.17);
    - (b) Parts of general use, as acfined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
      - (c) Articles of Chapter 32 (tools);
      - (d) Articles of heading No. 83.15;
    - (e) Machines and apparatus of headings Nos. 84.01 to 84.79, and parts thereof; articles of heading No. 84.81 or 84.82 and, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;
      - (f) Electrical machinery and equipment (Chapter 85);

- (g) Articles of Chapter 90;
- (h) Articles of Chapter 91;
- (ij) Arms (Chapter 93);
- (k) Lamps and lighting fittings of heading No. 94.05;
- (1) Brushes of a kind used as parts of vehicles (heading No. 96.03).
- 3. References in Chapters 86 to 88 to 'parts' or 'accessories' do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

Amphibious motor vehicles are classified as motor vehicles.

- 5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:—
  - (a) In Chapter 86 if designed to travel on a guide-track (hover-trains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the aircushion vehicles are classified under the above provisions.

Hover-train track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hover-train transport systems as signalling, safety or traffic control equipment for railways.

#### CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

- 1. This Chapter does not cover:
- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hover-trains (Chapter 44 or 68);

(b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or

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- (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.
- 2. Heading No. 86.07 applies, inter alia, to:-
- (a) Axles, wheels, wheels sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) Coachwork.
- 3. Subject to the provisions of Note 1 above, heading No. 86.08 applies, inter alia, to:
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty                   |
|----------------|----------------------|--|--------------------------------|
| (I)            | (2)                  | (3)  | (4)                            |
| 86·01          | 8601.00              | RAIL LOCOMOTIVES POWER-<br>ED FROM AN EXTERNAL<br>SOURCE OF ELECTRICITY OR<br>BY ELECTRIC ACCUMULA-<br>TORS  | 120,0                          |
| 86.02          | 8602.00              | OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS   | 12 <sup>0</sup> / <sub>0</sub> |
| 86.03          | 8603+00              | SELF-PROPELLED RAILWAY OR<br>TRAMWAY COACHES, VANS<br>AND TRUCKS, OTHER THAN<br>THOSE OF HEADING NO. 86.4  | 12 <sup>0</sup> / <sub>0</sub> |
| <b>86</b> ·04  | 8604·00              | RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES) | 12 <sup>0</sup> / <sub>0</sub> |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | (3)  | (4)          |
| — — —<br>86∙05 | 86n5.un              | RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF HEADING NO. 86·04)  | I 2%         |
| 86·06          | 8606+00              | RAILWAY OR TRAMWAY<br>GOODS VANS AND WAGONS,<br>NOT SELF-PROPELLED   | 120/         |
| 86 · 07        | 8607.00              | PARTS OF RAILWAY OR<br>TRAMWAY LOCOMOTIVES OR<br>ROLLING-STOCK   | 12%          |
| 86.08          | 8608 • 00            | RAILWAY OR TRAMWAY TRACK FIXTURES AND FITT-INGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATER WAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING | 12%          |
| 86-09          | 8609.00              | CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT   | 12%          |

## CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

- 1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2. For the purposes of this Chapter, 'tractors' means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

3. For the purpose of heading No. 87.02, the expression 'publictransport type passenger motor vehicles' means vehicles designed for the transport of ten persons or more (including the driver).

- 4. Motor chassis fitted with cabs fall in heading Nos. 87.02 to 87.04, and not in heading No. 87.06.
- 5. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty  |
|----------------|----------------------|--|---|
| (1)            | (2)                  | (3)  | (4)   |
| 87.01          | 8701 · 00            | TRACTORS (OTHER THAN TRACTORS OF HEADING NO. 87.09)  | 15%   |
| 87.02          | 8702 · 00            | PUBLIC-TRANSPORT TYPE<br>PASSENGER MOTOR VEHI-<br>CLES   | 25%   |
| 87.03          | 8703.00              | MOTOR CARS AND OTHER MOTOR VEHICLES PRINCI-PALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING NO. 87.02), INCLUDING STATION WAGONS AND RACING CARS   | 5% plus Rs. 16,500 per car or vehicle as the case may be. |
| 87.04          | 8704.00              | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS  | 20%   |
| 87 · 05        | 8705 • 00            | SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS) | 15%   |
| 87.06          |                      | CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADING NOS. 87.01 TO 87.05   |   |
|                | 8706-10 -            | For the vehicles of heading No. 87.01  | 15%   |
|                | 8706.20 -            | For the vehicles of heading No. 87.02  | 25%   |

| Heading<br>No. | Sub-head<br>ing No. | - Description of goods   | Rate of duty |
|----------------|---------------------|--|--------------|
| (1)            | (3)                 | (3)  | (4)          |
|                | 8706.30             | -For the vehicles of heading No. 87.03   | 20%          |
|                | 8706-40             | -For the vehicles of heading No. 87.04   | 20%          |
|                | 8 <b>706 · 5</b> 0  | -For the vehicles of heading No. 87.05   | 15%          |
| 87.07 •        | 8707 · 00           | BODIES (INCLUDING CABS),<br>FOR THE MOTOR VEHICLES<br>OF HEADING NOS. 87.01 TO<br>87.05  | 25%          |
| 87·08          | 8708-00             | PARTS AND ACCESSORIES OF<br>THE MOTOR VEHICLES OF<br>HEADING NOS. 87.01 TO 87.05   | 20%          |
| 8 <b>7</b> •09 | 8709·oc             | WORKS TRUCKS, SELF-PRO-<br>PELLED, NOT FITTED WITH<br>LIFTING OR HANDLING EQUIP-<br>MENT, OF THE TYPE USED IN<br>FACTORIES, WAREHOUSES,<br>DOCK AREAS OR AIRPORTS<br>FOR SHORT DISTANCE TRANS-<br>PORT OF GOODS; TRACTORS<br>OF THE TYPE USED ON RAIL-<br>WAY STATION PLATFORMS;<br>PARTS OF THE FOREGOING<br>VEHICLES |              |
| 87.10          | 8710-00             | TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES  | 12%          |
| 87 • 11        | 8711.00             | MOTORCYCLES (INCLUDING<br>SCOOTERS AND MOPEDS)<br>AND CYCLES FITTED WITH<br>AN AUXILIARY MOTOR, WITH<br>OR WITHOUT SIDE-CARS;<br>SIDE-CARS   | 20%          |
| 87 · 12        | 8712.00             | BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED  | Nil          |
| 87-13          | 8713.00             | INVALID CARRIAGES, WHE-<br>THER OR NOT MOTORISED<br>OR OTHERWISE MECHANI-<br>CALLY PROPELLED   | Nil          |
| 7.14           | 8714·00             | PARTS AND ACCESSORIES OF<br>VEHICLES OF HEADING NOS.<br>87.11 TO 87.13   | 12%          |

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|-----|---------|--------------|-------------------|---------------|--|
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[PART II--

| Heading Sub-head-<br>No. ing No. |         | Description of goods   | Rate of duty |  |
|----------------------------------|---------|--|--------------|--|
| (1)                              | (2)     | (3)  | (4)          |  |
| 87.15                            | 8715.00 | BABY CARRIAGES AND PARTS<br>THEREOF  | 12%          |  |
| 87.16                            | 8716.00 | TRAILERS AND SEMI-TRAI-<br>LERS; OTHER VEHICLES, NOT<br>MECHANICALLY PROPELLED;<br>PARTS THEREOF | το 0/0       |  |

## **CHAPTER 88**

## AIRCRAFT, SPACECRAFT AND PARTS THEREOF

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty  |
|----------------|----------------------|--|---------------|
| (1)            | (2)                  | (3)  | (4)           |
| 88.01          | 8801.00              | BALLOONS AND DIRIGIBLES;<br>GLIDERS, HAND GLIDERS AND<br>OTHER NON-POWERED AIR<br>CRAFT                                    | ) "           |
| 88.02          | 8802.00              | OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AERO PLANES); SPACECRAFT (IN CLUDING SATELLITES) AND SPACECRAFT LAUNCH VEHICLES  | )-<br>:-<br>) |
| 88.03          | 8803.00              | PARTS OF GOODS OF HEAD-<br>ING NO. 88.01 OR 88.02  | 12%           |
| 88.04          | 8804.00              | PARACHUTES (INCLUDING<br>DIRIGIBLE PARACHUTES)<br>AND ROTOCHUTES; PARTS<br>THEREOF AND ACCESSORIES<br>THERETO              |               |
| 88•05          | 8805.00              | AIRCRAFT LAUNCHING GEAR<br>DECK-ARRESTOR OF SIMILA<br>GEAR; GROUND FLYING TRA<br>NERS; PARTS OF THE FORE<br>GOING ARTICLES | .R<br>I-      |

# CHAPTER 89

# SHIPS, BOATS AND FLOATING STRUCTURES

## Note

A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is

to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | (3)  | (4)          |
| 89.01          | 8901.00              | CRUISE SHIPS, EXCURSION IBOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANS-PORT OF PERSONS OR GOODS  | 2%           |
| 89.02          | 8902 • 00            | FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVIN Q FISHERY PRODUCTS  | 12%          |
| 89.03          | 8903.00              | YACHTS AND OTHER VESSELS<br>FOR PLEASURE OR SPORTS;<br>ROWING BOATS AND CANOES   | 12%          |
| 89.04          | 8904.00              | TUGS AND PUSHER CRAFT  | 12%          |
| 89.05          | 8905 ∙00             | LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NA-VIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS | 12%          |
| 89.06          | 8906.00              | OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS  | 12%          |
| 89·07          | 8907.00              | OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING STAGES, <b>BU</b> OYS AND BEACONS)  | 12%          |

# SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

## CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

- 1. This Chapter does not cover:
- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hardened rubber

(Chapter 40), of leather or of composition leather (Chapter 42) or of textile material (Chapter 59);

- (b) Refractory goods of Chapter 69; ceramic wares for laboratory, chemical or other technical uses, of Chapter 69;
- (c) Glass mirrors, not optically worked, of Chapter 70, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.15 or Chapter 71);
  - (d) Goods of heading No. 70.04, 70.05, 70.08, 70.11 or 70.12;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (f) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting and checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (heading Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, 'optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves and other appliances (heading No. 84.81);
- (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;
  - (h) Searchlights or spotlights of heading No. 94.05;
  - (i) Articles of Chapter 95.
- (j) Capacity measures, which are to be classified according to their constituent material; or
- (k) Spools reels or similar supports (which are to be classified according to their constituent material, for example, in Chapter 39 or Section XV).
- 2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:---
  - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84.85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;
  - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or appara-

tus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind:

- (c) All other parts and accessories are to be classified in heading No. 90.33.
- 3. The provisions of Note 4 to Section XVI apply also to this Chapter.
- 4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.
- 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to be classified in heading No. 90.31.
  - 6 Heading No. 90.32 applies only to:
  - (a) Instruments and apparatus for automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and
  - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rater of duty                  |
|----------------|------------------------|---|--------------------------------|
| (1)            | (2)                    | (3)   | (4)                            |
| 90.01          | 9001.00                | OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF HEADING NO. 85.44; SHEETS AND PLATES OF POLARISING | [2 <sup>0</sup> / <sub>0</sub> |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (I)            | (2)                    | (3)   | (4)          |
|                |                        | MATERIAL; LENSES (IN-<br>CLUDING CONTACT LENSES),<br>PRISMS, MIRRORS AND<br>OTHER OPTICAL ELEMENTS,<br>OF ANY MATERIAL, UN-<br>MOUNTED, OTHER THAN<br>SUCH ELEMENTS OF GLASS<br>NOT OPTICALLY WORKED  |              |
| 90.03          | 9002+00                | LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELE- MENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRU- MENTS OR APPARATUS, OTHER THAN SUCH ELE- MENTS OF GLASS NOT OPTI- CALLY WORKED | 12%          |
| 90·03          |                        | FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF   |              |
|                |                        | -Frames and mountings :   | Nil          |
|                | 9003-11                | Of plastics   | Nil          |
|                | 9003.19                | Of other materials  | Nil          |
|                | 9003.90                | -Parts  | 12%          |
| 90.0           | 4                      | SPECTACLES, GOGGLES, AND<br>THE LIKE, CORRECTIVE,<br>PROTECTIVE OR OTHER  |              |
|                | 9004+1                 | ro-Sunglasses   | Nil          |
|                | 9004.9                 | 90-Other  | Nil          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                     |
|----------------|------------------------|---|----------------------------------|
| (1)            | (2)                    | (3)   | (4)                              |
| 90·05          | 9005·00                | BINOCULARS, MONOCULARS, OTHER OPTICAL TELE-SCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY, AND PARTS AND ACCESSORIES THERE-OF (INCLUDING MOUNTINGS) | 12%                              |
| 90.06          | 9006.00                | PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASH BULBS OTHER THAN DISCHARGE LAMPS OF HEADING NO. 85.39  | 30 <b>%</b>                      |
| 90 <b>·0</b> 7 | 9007.00                | CINEMATOGRAPHIC CAMERAS AND PROJECTORS WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS  | 35%                              |
| 90. <b>0</b> 8 | 9008.00 <b>1</b>       | MAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS   | 12 <sup>0</sup> / <sub>0 •</sub> |
| 90.09          | 9009.00 1              | PHOTO-COPYING APPARATUS INCORPORATING AN OP- TICAL SYSTEM OR OF THE CONTACT-TYPE AND THER- MO-COPYING APPARATUS   | 20%                              |

| THE GAZETTE OF INDIA EXTRAORDINART [GAR]. |                      |   |              |  |
|---|----------------------|---|--------------|--|
| Heading<br>No.                            | Sub-head-<br>ing No. | Description of goods  | Rate of duty |  |
| (1)                                       | (3)                  | (3)   | (4)          |  |
| (10.10                                    | 9010·00              | APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (IN- CLUDING CINEMATOGRA- PHIC) LABORATORIES (IN CLUDING APPARATUS FOR THE PROJECTION OF CIR- CUIT PATTERNS ON SENSITI- SED SEMICONDUCTOR MA- TERIALS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGA- TOSCOPES PROJECTION SCREENS | 12%          |  |
| , 90.11                                   | 9011.00              | COMPOUND OPTICAL MIC-<br>ROSCOPES, INCLUDING<br>THOSE FOR MICROPHOTO-<br>GRAPHY, MICROCINEMA-<br>TOGRAPHY OR MICROPRO-<br>JECTION   | 12%          |  |
| 90.12,                                    | 9012.00              | MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIF- FRACTION APPARATUS   | 12 %         |  |
| <u>(</u> 10.13                            | 9013.00              | LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTI- CLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIAN- CES AND INSTRUMENTS, NOT SPECIFIED OR INCLU- DED ELSEWHERE IN THIS CHAPTER   | 12%          |  |
| 90.14                                     | 9014.00              | DIRECTION FINDING COM-<br>PASSES; OTHER NAVIGA-<br>TIONAL INSTRUMENTS AND<br>APPLIANCES   | 12%          |  |

| feading<br>No. | Sub head-<br>ing No. |  | Rate of duty |
|----------------|----------------------|--|--------------|
| (t)            | (2)                  | (3)  | (4)          |
| 90.15          | 9015.00              | SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS.   | 12°°         |
| 90+16          |                      | BALANCES OF A SENSITIVITY OF 5 MILLIGRAM.  |              |
|                | 9016-10-             | Balances   | Nil          |
|                | 9016+90+             | Parts  | 12%          |
| 90-17          | g017.00              | DRAWING, MARKING-OUT OR MATHEMATICAL CALCU- LATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRU- MENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECI- FIED OR INCLUDED ELSE- | 12%          |

| THE  | GAZETTE | OF  | INDIA | EXTRAORDINARY |
|------|---------|-----|-------|---------------|
| TIME | Overing | OT. | TAPIA | EATRAURDINARI |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (I)            | (2)                    | (3)   | (4)          |
| 90.18          | 9018.00                | INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS.   | 12%          |
| go. 19         | do1â oo                | MECHANO-THERAPY APPLI- ANCES; MASSAGE APPARA- TUS; PSYCHOLOGICAL APTITUDE-TESTING APPARA- TUS; OZONE THERAPY, OXYGEN THERAPY, AERO- SOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRA- TION APPARATUS  | 20%          |
| 90.20          | <b>9</b> 020 00        | OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS.   | r2%          |
| 90 21          | 9021.00                | ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY. | 12%          |

| No.    | heading<br>No. | Description of goods  | Rate of duty |
|--------|----------------|---|--------------|
| (1)    | (2)            | (3)   | (4)          |
|        |                |   |              |
| 90 22  | 9022 00        | APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE. | 12",) .      |
| 90, 23 | 9023.00        | INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHI- BITIONS), UNSUITABLE FOR OTHER USES.   | 12%          |
| 90.24  | 9024.00        | MACHINES AND APPLIANCES FOR TESTING THE HARD-NESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS).  | 1 <b>2</b> % |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 90.25          | 9025,00                | HYDROMETERS, AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS.   | 12%          |
| gn. 20         | 9 <b>026</b> , 00      | INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MONOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF HEADING NO. 90. 14, 90.15, 90.28 OR 90.32.   | 13%          |
| 90.27          | 9027.00                | INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES. |              |
| ეი.ჲ8          | 9028.00                | GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR.  |              |

| leading<br>lo. | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|----------------|------------------------|---|--------------|
| (1)            | (2)                    | (3)   | (4)          |
| 90.29          | ე <b>029.</b> 00       | REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOME- TERS, PEDOMETERS AND THE LIKE; SPEED INDICA- TORS AND TACHOMETERS, OTHER THAN THOSE OF HEADING NO. 90.15; STRO- BOSCOPES   | 12 %         |
| 90.30          | 9030.00                | OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING NO. 90.28; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS | 12%          |
| 90.31          | 9031.00                | MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPE- CIFIED OR INCLUDED ELSE- WHERE IN THIS CHAPTER; PROFILE PROJECTORS   | 12 <b>%</b>  |
| 90.32          |                        | AUTOMATIC REGULATING OR<br>CONTROLLING INSTRU-<br>MENTS AND APPARATUS   |              |

| loading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
|                |                        | -Thermostats and pressure switches:  | <del></del>  |
|                | 9032.11                | - Thermostats and pressure switches<br>for refrigerating and air-condi-<br>tioning appliances and machinery  | 110%         |
|                | 9032-12                | Other  | 12°0         |
|                | 9032-20                | -Other instruments and apparatus   | 12%          |
|                | 9032.90                | -Parts and accessories   | 12%          |
| 90*93          | 9033.00                | PARTS AND ACCESSORIES (NOT SPECIFIED OR IN- CLUDED ELSEWHERE IN THIS CHAPTER) FOR MA- CHINES, APPLIANCES, INS- TRUMENTS OR APPARATUS OF CHAPTER 90 | 12%          |

#### CHAPTER 91

#### CLOCKS AND WATCHES AND PARTS THEREOF

#### Notes

- This Chapter does not cover:
- (a) Clock or watch glasses or weights (classified according to their constituent material);
  - (b) Watch chains (Chapter 71);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (Generally Chapter 71); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);
  - (d) Bearing balls (Chapter 73 or Chapter 84, as the case may be);
- (e) Articles of heading No. 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading No. 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
- 2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same mate-

rials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of Chapter 71. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

- 3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
- 4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

| Heading<br>No. | Sub-<br>heading<br>No.         | Description of goods  | Rate of duty |
|----------------|--------------------------------|---|--------------|
| (1)            | (3)                            | (3)   | (4)          |
| 91.01          | 9101.00                        | WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL | 12%          |
| 91.02          | 9102*00                        | WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING NO.                                  | 12%          |
| 91.03          | 9103.00                        | CLOCKS WITH WATCH MO-<br>VEMENTS, EXCLUDING<br>CLOCKS OF HEADING NO.<br>91.04   | 10%          |
| qt•04          | 9104*00                        | INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE, FOR VEHICLES, AIR- CRAFT SPACECRAFT OR VESSELS                                      | 10%          |
| 91.02          | 91 <b>05.</b> 00               | OTHER CLOCKS  | 10°/d        |
| 91.06          | 9106.00                        | TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH     | 20%          |
|                | galgline vor "Antillide verde. | MOVEMENT OR WITH<br>SYNCHRONOUS MOTOR<br>(FOR EXAMPLE, TIME-REGIS-<br>TERS, TIME RECORDERS)   |              |

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods  | Rate of duty |
|----------------|----------------------|---|--------------|
| (1)            | (2)                  | (3)   | (4)          |
| 91.07          | 9107 00              | TIME SWITCHES WITH CLOCK<br>OR WATCH MOVEMENT OR<br>WITH SYNCHRONOUS MO-<br>TOR   | 12%          |
| 91.08          | 9108-00              | WATCH MOVEMENTS, COM-<br>PLETE AND ASSEMBLED  | 12%          |
| 91.09          | 9109.00              | CLOCK MOVEMENTS, COM-<br>PLETE AND ASSEMBLED  | 12%          |
| ð1,10          | 9110.00              | COMPLETE WATCH OR CLOCK<br>MOVEMENTS, UNASSEMBLED<br>OR PARTLY ASSEMBLED<br>(MOVEMENT SETS); IN-<br>COMPLETE WATCH OR CL-<br>OCK MOVEMENTS, ASSEM-<br>BLED; ROUGH WATCH OR<br>CLOCK MOVEMENTS | 12%          |
| 91.11          | 9111.00              | WATCH CASES AND PARTS<br>THEREOF  | 12%          |
| 91.12          | 9112.00              | CLOCK CASES AND CASES OF<br>A SIMILAR TYPE FOR OTHER<br>GOODS OF THIS CHAPTER,<br>AND PARTS THEREOF   | 12%          |
| 91.13          | 9113 00              | WATCH STRAPS, WATCH<br>BANDSAND WATCH BRACE-<br>LETS, AND PARTS THEREOF   | 12 <b>%</b>  |
| 91 • 14        | 9114 00              | OTHER CLOCK OR WATCH PARTS  | 12%          |

## CHAPTER 92

MUSICAL INSTRUMENTS: PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

### 1. This Chapter does not cover:

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus

or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

- (c) Toy instruments or apparatus (heading No. 95.03);
- (d) Brushes for cleaning musical instruments (heading No. 96.03); or
- (e) Spools, reels or similar supports (which are to be classified according to their constituent material: for example Chapter 39, Section XV).
- 2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or heading No. 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

| Heading<br>No. | Sub-head<br>ing No. | - Description of goods   | Rate of duty   |
|----------------|---------------------|--|----------------|
| (1)            | (2)                 | (3)  | (4)            |
| 92.01          | 9201.00             | PIANOS, INCLUDING AUTO-<br>MATIC PIANOS; HARPSI-<br>CHORDS AND OTHER KEY-<br>BOARD STRINGED INSTRU-<br>MENTS | 12%            |
| 92.02          | 9202 00             | OTHER STRING MUSICAL IN-<br>STRUMENTS (FOR EXAMPLE,<br>GUITARS, VIOLINS, HARPS)                              | 12%            |
| 92.03          | 9203.00             | KEYBOARD PIPE ORGANS;<br>HARMONIUMS AND SIMI-<br>LAR KEYBOARD INSTRU-<br>MENTS WITH FREE METAL<br>REEDS      | 12 <b>0</b> /0 |
| 92.04          | 9204.00             | ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS   | 12%            |
| 92.02          | 9205.00             | OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES)                                  | 12,0           |
| 92.06          | 9206.00             | PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACCAS)                | 12%            |

| Icading<br>No. | Sub-he-<br>ing No. |   | Description of goods  | Rate of duty |
|----------------|--------------------|---|---|--------------|
| (1)            | (2)                |   | (3)   | (4)          |
| 92.07          | 9207:00            | SO<br>DU<br>FH<br>EX                                | ICAL INSTRUMENTS, THE UND OF WHICH IS PROCED, OR MUST BE AMPLICED, ELECTRICALLY (FOR AMPLE, ORGANS, GUITA, ACCORDIONS)  | 12%          |
| 93.08          | 9208-00            | ND<br>ST<br>NIO<br>MU<br>NO<br>OT<br>CH<br>AL<br>BL | ICAL BOXES, FAIRGROU- ORGANS, MECHANICAL REET ORGANS, MECHA- CAL SINGING BIRDS, JSICAL SAWS AND OTHER JSICAL INSTRUMENTS OT FALLING WITHIN ANY HER HEADING OF THIS APTER; DECOY CALLS OF L KINDS; WHISTLES, CALL ORNS AND OTHER MOUTH- OWN SOUND SIGNALLING STRUMENTS | 12°,′0       |
| 92.09          | 9209.00            | CH<br>BO<br>(FC<br>CS<br>CH<br>OF<br>MI<br>FO       | IS (FOR EXAMPLE, ME-<br>IANISMS FOR MUSICAL<br>XES) AND ACCESSORIES<br>OR EXAMPLE, CARDS, DIS-<br>AND ROLLS FOR ME-<br>IANICAL INSTRUMENTS)<br>MUSICAL INSTRUMENTS;<br>ETRONOMES, TUNING<br>ORKS AND PITCH PIPES<br>ALL KINDS   | 12%          |

#### SECTION XIX

# ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF NOTES

- 1. This Chapter does not cover:
- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Armoured fighting vehicles (heading No. 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90); or
  - (e) Bows, arrows, fencing foils or toys (Chapter 95).
- 2. In heading No. 93.06, the reference to 'parts' thereof' does not include radio or radar apparatus of heading No. 85.26.

| Heading<br>No.    | Sub-<br>heading<br>No. | Description of goods  | Rate of du'y |
|-------------------|------------------------|---|--------------|
| (1)               | (2)                    | (3)   | (4)          |
| 93.01             | 9301-00                | MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND ARMS OF HEADING NO. 93.07   | Nil          |
| 93 02             | 9302 00                | REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING NO. 93 03 OR 93 04   | 12%          |
| <b>93</b> ·03     | 9303·00                | OTHER TREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRTYG OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORFING SHOTGUNS AND RIFLES, MUZZLELOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL ILARES, PISTOLS AND REVOLVERS FOR FIRTY PLANK AMMUNITION, CAPTIVEBOLT HUMANE KILLERS, LINE-THROWING GUNS) |              |
| <del>9</del> 3·04 | 9304.00                | OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING NO. 93.07   | 12%          |
| 93.05             | 9305.00                | PARTS AND ACCESSORIES OF<br>ARTICLES OF HEADING NOS.<br>93.01 TO 93.04  | 12%          |
| 93•06             | <b>9306</b> ·00        | BOMBS, GRENADES, TORPED- OES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PRO- JECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS  | 12%          |
| 93.07             | 9307.00                | SWORDS, CUTLASSES, BAYO-<br>NETS, LANCES AND SIMILAR<br>ARMS AND PARTS THEREOF<br>AND SCABBARDS AND SHEA-<br>THS THEREFOR   | 12%          |

#### SECTION XX

#### MISCELLANEOUS MANUFACTURED ARTICLES

#### **CHAPTER 94**

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

#### NOTES

- 1. This Chapter does not cover:
- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading No. 70.06; articles covered by heading No. 70.10;
  - (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of Chapter 83;
- (e) Furniture specially designed as parts of refrigerators of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);
  - (f) Lamps and lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18), of heading Nos. 85.19 to 85.21 (heading No. 85.22) or of heading Nos. 85.25 to 85.28 (heading No. 85.29);
  - (h) Articles of heading No. 37.14;
- (i) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);
- (j) Articles of Chapter 91 (for example, clocks and clock cases); or
- (k) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables and other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).
- 2. The articles (other than parts) referred to in heading Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture and unit furniture;

94.03

- (b) Seats and beds.
- 3. (a) In heading Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (b) Goods described in heading No. 94.04, cleared separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.
- 4. For the purposes of heading No 94.06, the expression 'prefabricated buildings' means buildings which are finished in the factory or put up as elements, cleared together, to be assembled on site, such as housing or work site accommodation, offices, schools, shops, sheds, garages or similar buildings.

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | (3)  | (4)          |
| 94-01          | 9401 00              | SEATS (OTHER THAN THOSE OF HEADING NO. 94 02), WHETHER OR NOT GON-VERTIBLE INTO BEDS, AND PARTS THEREOF.   | 25 %         |
| 94.02          | 9402.00              | MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS; BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELLAS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FORE GOING ARTICLES | 25%          |

AND

25%

9403.00 OTHER FURNITURE

PARTS THUREOF

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of duty |
|----------------|----------------------|--|--------------|
| (1)            | (2)                  | (3)  | (4)          |
| 94 .04         | 9404.00              | MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSH IONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULA RUBBER OR PLASTICS, WHETHER OR NOT COVERED | R            |
| 94*05          | 9405·00 l            | LAMPS AND LIGHTING FITT- INGS INCLUDING SEARCH- LIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMA- NENTLY FIXED LIGHT SOURCE, AND PARTS THERE- OF NOT ELSEWHERE SPE-   | 35%          |

94.06 9406.00 PREFABRICATED BUILDINGS 12%

## CHAPTER 95

CIFIED OR INCLUDED

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSO-RIES THEREOF

#### Notes

- 1 This Chapter does not cover:
  - (a) Christmas tree candles (Chapter 34);

- (b) Fireworks or other pyrotechnic articles of heading No. 36.02;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, Chapter 42 or Section XI;
  - (d) Sports bags or other containers of Chapter 42 or 43;
- (e) Sports clothing or fancy diess, of textiles, of Chapter 61 or Chapter 62;
- (f) Textile flags or bunting, or su's for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64 or sports headgear of Chapter 65;
- (h) Walking sticks whips, riding-crops or the like or parts thereof (heading No. 66.02);
- (i) Unmounted glass eyes for dolls or other toys, of Chapter 70;
- (j) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (k) Bells, gongs or the like of Chapter 83;
- (1) Electric motors (heading No. 85 01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);
- (m) Sports vehicles (other than bobsleights, toboggans and the like) of Section XVII;
  - (n) Children's bicycles (heading No. 87.12);
- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) Spectacles, goggles or the like, for sports or outdoor games (heading No. 90.04);
  - (q) Decoy calls or whistles (heading No. 9208);
  - (r) Arms or other articles of Chapter 93:
  - (s) Electric garlands of all kinds (heading No. 94.05); or
- (t) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material)
- 2. This Chapter includes articles in which natural or cultured pearls; precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3. Subject to Note 1 above, parts and accessories which are suitable for use sole'y or principally with articles of this Chapter are to be classified with those articles.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 95.01          | 9501.00                | WHEELED TOYS DESIGNED<br>TO BE RIDDEN BY CHILDREN<br>(FOR EXAMPLE, TRICYCLES,<br>SCOOTERS, PEDAL CARS);<br>DOLLS, CARRIAGES  | 12%          |
| 95.02          | 9502.00                | DOLLS REPRESENTING ONLY HUMAN BEINGS.  | 12 %         |
| 95.03          | 9503.00                | OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.   | 12%          |
| 95.04          | 9504.00                | ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLAIRDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.   | 30%          |
| 95.05          | 9505.00                | FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES.   | 12%          |
| 95.06          | 9506.00                | ARTICLES AND EQUIPMENT FOR GYMNASTICS, ATHELETICS, OTHER SPORTS (INCLUDING TABLETENNIS OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER.  | 12%          |
| 95.07          | 9507.00                | FISHING RODS, FISH-HOOKS<br>AND OTHER LINE FISHING<br>TACKLE; FISH LANDING<br>NETS, BUTTERFLY NETS<br>AND SIMILAR NETS; DECOY<br>"BIRDS" (OTHER THAN<br>THOSE OF HEADING NO.<br>92.08) AND SIMILAR HUN-<br>TING OR SHOOTING RE-<br>QUISITES. | 15 0,0       |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of duty |
|----------------|------------------------|--|--------------|
| (1)            | (2)                    | (3)  | (4)          |
| 95.08          | 9508,00                | ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS. | 120%         |

#### CHAPTER 96

#### MISCELLANEOUS MANUFACTURED ARTICLES

#### Notes

- 1. This Chapter does not cover:
  - (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
  - (c) Imitation jewellery (Chapter 71);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials, heading No. 96.01 or 96.02 applies, however, to separately cleared handles or other parts of such articles.
- (f) Articles of Chapter 90 [for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use dentistry or for medical, surgical or veterinary purposes (heading No. 90.18)];
  - (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
  - (i) Articles of Chapter 93 (arms and parts thereof);
- (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings); or
  - (k) Articles of Chapter 95 (toys, games, sports requisites);
- 2. In heading No. 96.02 the expression 'vegetable or mineral carving material' means:
  - (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet;

- 3. In heading No. 96.03 the expression 'prepared knots and tufts for broom or brush making' applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
- 4. Articles of this Chapter, other than those of heading Nos. 96.01 to 96.06 or 96.15; remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, heading Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of uty |
|----------------|------------------------|---|-------------|
| (1)            | (2)                    | (3)   | (4)         |
| 96.01          | 9601.00                | WORKED IVORY, BONE, TOR- TOISE-SHELL, HORN, ANT- LERS, CORAL, MOTHER-OF- PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLU- DING ARTICLES OBTAINED BY MOULDING)   | 12%         |
| 96. og         | 9 <b>602</b> .00       | WORKED VEGETABLE OR MINERAL CARVING MATER- IAL AND ARTICLES OF THESE MATERIALS; MOUL- DED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CAR- VED ARTICLES, NOT ELSE- WHERE SPECIFIED OR INCLUDED; WORKED, UN- HARDENED GELATIN (EX- CEPT GELATIN OF CHAP- TER 35) AND ARTICLES OF UNHARDENED GELATIN. | 12%         |
| g6.α3          | 9 <b>603</b> .00       | BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES) HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGES).  | 12°,0       |

| Heading<br>No.          | Sub-<br>heading<br>No. | Description of goods  | Rate of duty |
|-------------------------|------------------------|---|--------------|
| (1)                     | (2)                    | (3)   | (4)          |
| 96.04                   | 9604.00                | HAND SIEVES AND HAND RID-<br>DLES   | 12%          |
| 96.05                   |                        | TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHS CLEANING.   |              |
| •                       | 9605.10                | -For personal toilet  | 105%         |
|                         | <b>9</b> 605.90        | -Other  | 12%          |
| 9 <b>6</b> . 9 <b>6</b> | 9 <b>6</b> 06, no      | BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS.   | 12%          |
| 96,07                   | 9 <b>6</b> 07,00       | SLIDE FASTENERS AND PARTS THEREOF.  | Nil          |
| 96.08                   | 9 <b>6</b> 08. o       | BALL POINT PENS, FELT TIP- PED AND OTHER POROUSTIPPED AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING, PENCILS; PEN-HOL- DERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FORE- GOING ARTICLES, OTHER THAN THOSE OF HEADING NO. 96.09. | 120%         |
| 96.og                   | ენი <u>ე</u> , იი      | PENCILS (OTHER THAN PENCILS OF HEADING NO. 96. 08), CRAYONS, PENCIL, LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS.  | 120,0        |
| 96.10                   | 9610,00                | SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED.   | Nil          |

| Heading<br>No.  | Sub-<br>heading<br>No. | Description of goods  | Rate of duty                   |
|-----------------|------------------------|---|--------------------------------|
| (1)             | (2)                    | (3)   | (4)                            |
| 96.11           | 9611.00                | DATE, SEALING OR NUMBER-ING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS. | 12 <sup>0</sup> / <sub>0</sub> |
| 96.12           | 9612,00                | TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHER-WISE PREPARED FO. GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.   | 20%                            |
|                 | 96.13                  | CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS.  |                                |
|                 | 9613.10                | -Cigarette lighters and other lighters  | Rs. 3 per lighter              |
|                 | 0 0 0                  | Parts   | 12%                            |
| 96.14           | 9614.00                | SMOKING PIPES (INCLUDING<br>PIPE BOWLS) AND CIGAR<br>OR CIGARETTE HOLDERS,<br>AND PARTS THEREOF.  | 12%                            |
| 96.15           | 9615.00                | COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURL-ING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF HEADING NO. 85 16, AND PARTS THEREOF.   | 12%                            |
| 9 <b>6</b> , 16 | 9616 00                | SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS FOR TOILET PREPARATIONS.  | Ιφ <sup>ο</sup> ΄              |
| 96.17           | 9617,00                | VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS.   | N <sub>1</sub> 1               |
| 96,18           | 9618.00]               | TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTO-MATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.  | 12%                            |

#### STATEMENT OF OBJECTS AND REASONS

Central Excise duty is now levied at the rates specified in the First Schedule to the Central Excises and Salt Act, 1944. The Central Excises and Salt Act, 1944 originally provided for only 11 Items. The number of Items has since increased to 137. The levy, which was selective in nature, to start with, acquired a comprehensive coverage in 1975, when the residuary Item 68 was introduced. Thus, barring a few Items like opium, alcohol, etc., all other manufactured goods now come under the scope of this levy.

- 2. The Technical Study Group on Central Excise Tariff, which was set up by Government in 1984 to conduct a comprehensive inquiry into the structure of the central excise tariff has suggested the adoption of a detailed central excise tariff based broadly on the system of classification derived from the International Convention on the Harmonised Commodity Description and Coding System (Harmonised system) with such contractions or modifications thereto as are necessary to fall within the scope of the levy of central excise duty. The Group has also suggested that the new tariff should be provided for by a separate Act to be called the Central Excise Tariff Act.
- 3. The tariff suggested by the Study Group is based on an internationally accepted nomenclature, in the formulation of which all considerations, technical and legal, have been taken into account. It should therefore, reduce disputes on account of tariff classification. Besides, since the tariff would be on the lines of the Harmonised System, it would bring about considerable alignment between the customs and central excise tariffs and thus facilitate charging of additional customs duty on imports equivalent to excise duty. Accordingly, it is proposed to specify the Central excise tariff suggested by the Study Group by a separate tariff Act, instead of the present system of the tariff being governed by the First Schedule to the Central Excises and Salt Act, 1944.
  - 4. The main features of the Bill are as follows:
  - (i) The tariff included in the Schedule to the Bill has been made more detailed and comprehensive, thus obviating the need for having a residuary tariff Item. Goods of the same class have been grouped together to enable parity in treatment.
  - (ii) In regard to the rates of duty, the Schedule to the Bill seeks to preserve by and large the existing duty structure; to the extent possible effective rates of duties fixed under exemption notifications, without any conditions, have also been incorporated. However, the effective rates of duty in certain cases (as for instance, exemptions granted on fulfilment of certain conditions) would still be provided through exemption notifications issued under the Central Excise Rules, 1944.

- (iii) Government will have the power to enhance the rates of duty specified in the Schedule through notification in certain circumstances. The increase of duty will be subject to certain limits. Such power will, however, be exercised only in emergent circumstances and notifications bringing into force such increases would be subject to approval by Parliament.
- 5. The Bill seeks to achieve the above objects.

NEW DELHI;

VISHWANATH PRATAP SINGH.

The 29th November, 1985.

## PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 355/2/85-TRU (CETB), dated the 29th November, 1985 from Shri Vishwanath Pratap Singh, Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill to provide for a tariff for central duties of excise recommends under clause (1) of article 117 and article 274 of the Constitution the introduction of the above Bill in the Lok Sabha.

#### MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-clause (1) of clause 3 of the Bill empowers the Central Government to increase, by notification, duty of excise on any goods specified in the Schedule to the Bill when it is satisfied that the duty of excise leviable thereon should be increased and that circumstances exist which render it necessary to take immediate action. The increase of duty will be subject to certain limits.

- 2. The exercise of the power to issue a notification under the said clause will depend upon the circumstances prevailing at the time of issue of the notification. It is not possible to visualise at this stage precisely what those circumstances would be. It is therefore felt that power in this regard should vest in the Central Government. Further, the notification to be issued under sub-clause (1) of clause 3 will have to be laid before Parliament and will be subject to its approval.
  - 3. The delegation of legislative power is thus of a normal character.

#### BILL No. 204 of 1985

A Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

- 1. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Amendment Act, 1985.
- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the principal Act), in section 2, clause (c) shall be omitted.

58 of 1957.

#### 3. In section 3 of the principal Act, in sub-section (1),—

(a) for the words "in respect of the following goods, namely, sugar, tobacco, cotton fabrics, silk fabrics, man-made fabrics and woollen fabrics", the words, brackets and figure "in respect of the goods described in column (3) of the First Schedule" shall be substituted;

Short title and commencement.

Amend-

ment of.

section 2.

Amendment of

section 3.

(b) for the words "specified in the First Schedule to this Act", the words, brackets and figure "specified in column (4) of the said Schedule" shall be substituted.

Substitution of new Schedule for the First Schedule.

4. In the principal Act, for the First Schedule, the following Schedule shall be substituted, namely:—

#### "THE FIRST SCHEDULE

#### [See section 3(1)]

#### NOTES

- 1. In this Schedule, "heading", "sub-heading" and "Chapter" mean respectively a heading, sub-heading and Chapter in the Schedule to the Central Excise Tariff Act, 1985.
- 2. The rules for the interpretation of the Schedule to the Central Excise Tariff Act, 1985, the Section and Chapter Notes and the General Explanatory Notes, of the said Schedule shall, so far as may be, apply to the interpretation of this Schedule.

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of additional duty |
|----------------|------------------------|--|-------------------------|
| (1)            | (2)                    | (3)  | (4)                     |
| 17.01          | 1701.20                | —Khandsari sugar   | Nil                     |
|                |                        | -Cane sugar, other than khandsari sugar:   |                         |
|                | 1701.31                | - Required by the Central Government to be sold under clause (f) of sub-section (2) of section 3 of the Essential Commodities Act, 1955 (10 of 1955) | Rs. 21 per quintal      |
|                | 1701 •39               | Other  | Rs. 26 per quintal      |
| 17.02          | 1702.11                | Palmyra sugar  | Nil                     |
| 24.01          | 2401.00                | UNMANUFACTURED TOBACCO; TOBACCO REFUSE   | Nil                     |
| 24.02          |                        | CIGARS AND CHEROOTS OF TOBACCO   |                         |
|                | 2402.10                | -Not bearing a brand name  | Nil                     |
|                |                        | —Bearing a brand name and of which the value per thousand:   |                         |
|                | 2402.21                | Does not exceed rupees five  | Nil                     |
|                | 2402.22                | Exceeds rupees five but does not exceed rupees fifteen   | 12.5%                   |
|                | 2402.23                | Exceeds rupees fifteen   | 25%                     |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of additional<br>duty                   |
|----------------|------------------------|---|--|
| (1)            | (2)                    | (3)   | (4)  |
| 24.03          |                        | CIGARETTES AND CIGARIL-<br>LOS OF TOBACCO   |  |
|                |                        | Cigarettes:   |  |
|                | 2403.11                | Of tobacco  | Rs. 260 per thousand,<br>or 175% plus Rs. 12 |
|                |                        | —Cigarettes:  | per thousand, which-<br>ever is higher       |
|                | 2403.21                | Of tobacco  | Rs. 260 per thousand<br>or 175% plus Rs. 12  |
| 24.04          |                        | OTHER MANUFACTURED TOBACCO  | per thousand,<br>whichever is higher         |
|                |                        | Smoking mixtures of tobacco for pipes and cigarettes:   |  |
|                | 2404.11                | 'Gudaku' bearing a brand name   | 5%   |
|                | 2404 · 12              | 'Gudaku' not bearing a brand nam  | e Nil  |
|                | 2404 • 19              | Other   | 75%  |
|                |                        | Hookah tobacco:   |  |
|                | 2404.21                | Bearing a brand name  | 5%   |
|                | . 2404.29              | Other   | Nil  |
|                |                        | —Biris of tobacco:  |  |
|                | 2404.31                | In the manufacture of which any<br>process has been conducted with<br>the aid of machines operated with<br>or without the aid of power  | Rs. 2 per thousand                           |
|                | 2404 · 32              | Other   | 90 paise per thousand                        |
|                | •                      | —Chewing tobacco including pre-<br>parations commonly known as<br>'Khara Masala', 'Kimam',<br>'Dokta', 'Zarda', 'Sukha' and<br>'Surti': |  |
|                | 2404.41                | Bearing a brand name and of<br>which the value per one kilogram<br>does not exceed rupees ten   | 3.75%  |
|                | <b>24</b> 04·42        | Bearing a brand name and of which<br>the value per one kilogram exceeds<br>rupees ten   | 6· <b>2</b> 5%                               |
|                | 2404:49                | Other   | Nil  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of additional duty    |
|----------------|------------------------|--|----------------------------|
| (1)            | (2)                    | (3)  | (4)                        |
| <u> </u>       |                        | -Snuff of tobacco:   |                            |
|                | 2404.51                | - '-Of which the value per one kilo-<br>gram does not exceed rupees ten  | 63 paise per kilo-<br>gram |
|                | 2404.52                | - Of which the value per one kilo-<br>gram exceeds rupees ten  | Rs. 1.50 per kilo-<br>gram |
| 50.03          | 5003-00                | WOVEN FABRICS OF SILK OR<br>OF SILK WASTE  | Nil                        |
| 51.06          | 5106.00                | WOVEN FABRICS OF WOOL,<br>NOT SUBJECTED TO ANY<br>PROCESS  | Nil                        |
| 51.07          |                        | WOVEN FABRICS OF WOOL SUBJECTED TO THE PROCESS OF MILLING, RAISING, BLOWING, TENTERING, DYEING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES  | •                          |
|                | 5107.10                | -Woven fabrics, the following, namely:   | Nil                        |
|                |                        | (a) Hair belting   |                            |
|                |                        | (b) Shoddy blankets and blan-<br>kets from indigenous wool   |                            |
|                |                        | (c) Of width not exceeding 15 cms  |                            |
|                |                        | -Fabrics woven on handlooms:   |                            |
|                | 5107.21                | <ul> <li>- Fabrics certified as 'Khadi' by the<br/>Khadi and Village Industries Com-<br/>mission</li> </ul>  | Nil                        |
|                | 5107.22                | Processed without the aid of power or steam  | Nil                        |
|                | 5107.23                | Processed with the aid of power by<br>a factory owned by a registered<br>handloom co-operative society or<br>any organisation set up or approved<br>by Government for the purpose of<br>development of handlooms | Nil<br>•                   |
|                | · 5107.2 <b>4</b>      | - Processed by an independent pro-<br>cessor approved in this behalf by<br>the Government of India on the<br>recommendation of the Developmen<br>Commissioner for Handlooms                                      | 1 %<br>t                   |
|                |                        | —Fabrics woven by a factory, other<br>than a composite mill and proces-<br>sed by an independent processor   | :                          |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of additional duty |
|----------------|------------------------|---|-------------------------|
| (1)            | (3)                    | (3)   | (4)                     |
|                | 5107.31                | Melton cloth (made of shoddy yarn)  | Nil                     |
|                | 5107.32                | Made of shoddy yarn, of value not<br>exceeding rupees twenty-five per<br>square metre   | 2%                      |
|                | 5107.39                | Other}  | 2.5%                    |
|                |                        | -Fabrics woven by a factory,<br>other than a composite mill, and<br>processed, by a composite mill:   |                         |
|                | 5107.41                | Melton cloth (made of shoddy yarn)  | 4.5%                    |
|                | 5107.42                | Made of shoddy yarn, of value<br>not exceeding rupees twenty-five<br>per square metre   | 4%                      |
|                | 5107:49                | Other   | 4%                      |
|                |                        | -Other fabrics:   |                         |
|                | 5107.91                | Melton cloth (made of shoddy yarn)  | 5%                      |
|                | 5107.92                | Made of shoddy yarn, of value not<br>exceeding rupees twenty-five per<br>square metre   | 5%                      |
|                | 5107.99                | Other   | 5%                      |
| 52.05          | 5205.00                | COTTON FABRICS,—  | Nil                     |
|                |                        | (a) WOVEN, AND  |                         |
|                |                        | (b) NOT SUBJECTED TO<br>ANY PROCESS   |                         |
| 52.06          |                        | COTTON FABRICS (EXCLUD-<br>ING FABRICS COVERED UN<br>DER HEADING NOS. 52·09,<br>52·10 AND 52·11),—  | r <b>-</b>              |
|                |                        | (a) WOVEN ON LOOMS<br>OTHER THAN HAND-<br>LOOMS, AND  |                         |
|                |                        | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING,<br>MERCERISING, DYEING,<br>PRINTING, WATER-<br>PROOFING, SHRINK-<br>PROOFING, ORGANDIE<br>PROCESSING OR ANY<br>OTHER PROCESS OR<br>ANY TWO OR MORE**OF<br>THESE PROCESSES'<br>WITH THE AID OF<br>POWER OR STEAM | •                       |

| Heading<br>No.  | Sub-<br>heading<br>No. | Description of goods   | Rate of additional duty   |
|-----------------|------------------------|--|---|
| (1)             | (5)                    | (3)  | (4)   |
| - <del></del> - | 5206-10                | Controlled fabrics   | Nil   |
|                 | <b>3</b> 306 · 30      | —Specified Drill   | Fifty per cent. of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be, of this Schedule depending upon the average count for yarn in the fabric and the value per square metre of the fabric |
|                 |                        | —Fabrics, in which the average count of yarn is less than 51:  |   |
|                 |                        | Of value not exceeding rupees five<br>per square metre   | ı %   |
|                 | 5206 · 32              | <ul> <li>Of value exceeding rupees five but<br/>not exceeding rupees six per square<br/>metre</li> </ul>   | 1%  |
|                 | 5206 · 33              | Of value exceeding rupees six but<br>not exceeding rupees seven per<br>square metre  | ı %   |
|                 | 5206 · 34              | Of value exceeding rupees seven<br>but not exceeding rupees eight<br>per square metre  | 2%  |
|                 | <b>5206</b> ·35        | Of value exceeding rupees eight but<br>not exceeding rupees nine per<br>square metre   | 3%  |
|                 | <b>5206</b> ·36        | Of value exceeding rupees nine but<br>not exceeding rupees ten per<br>square metre   | , 3% ,  |
|                 | 5206 · 37              | Of value exceeding rupees ten but<br>not exceeding rupees eleven per<br>square metre   | <b>3</b> %  |
|                 | 5206+38                | Of value exceeding rupees eleven<br>but not exceeding rupees twelve<br>per square metre  | 4%  |
|                 | 5206.39                | Of value exceeding rupees twelve<br>per square metre   | 4%  |
| 52.07           | 5206.90                | -Other fabrics COTTON FABRICS (EXCLUDING FABRICS COVERED UN-   | 4%  |
|                 |                        | DER HEADING NOS. 52.09, 52.10 AND 52.11),—   |   |
|                 |                        | (a) WOVEN ON LOOMS OTHER<br>THAN HANDLOOMS, AND  |   |
|                 |                        | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, MER-<br>CERISING, DYEING, PRIN-<br>TING, WATER-PROOFING,<br>SHRINK-PROOFING, OR-<br>GANDIE PROCESSING OR |   |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods | 74 | Rate of additional duty |
|----------------|------------------------|----------------------|----|-------------------------|
| (1)            | (2)                    | (3)                  | ,  | (4)                     |

ANY TWO OR MORE OF THESE PROCESSES, WITH-OUT THE AID OF POWER OR STEAM

5207:10 --Controlled fabrics 5207:20 --Specified Drill

5207.90 --- Other

Nil

Fifty per cent. of the duty leviable under sub-heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, of this Schedule. depending upon the average count of yarn in the fabric and the value per square metre of the fabric

Twenty-five per cent. of the duty leviable under sub-heading Nos. 5206+31 5206.39 and 5206.90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric

COTTON FABRICS (EXCLUDING FABRICS COVERED UNDER HEADING NOS. 52.09, 52.10, 52.11 AND 52.12),—

- (a) WOVEN ON HANDLOOMS, AND
- (b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES
- --Processed without the aid of power or steam:

5208·11 —Controlled fabrics 5208 · 19 —Other

Nil

Twenty-five per cent of the duty leviable under sub-heading Nos. 5206·31 to 5206·39 and 5206·90, as the case may be,

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of additional<br>duty  |
|----------------|------------------------|---|---|
| (1)            | (2)                    | (3)   | (4)   |
|                |                        |   | of this Schedule de-<br>pending upon the<br>average count of yarn<br>in the fabric and the<br>value per square<br>metre of the<br>fabric  |
|                |                        | Processed with the aid of power or steam:   |   |
|                | 5208.31                | Controlled fabrics  | Nil   |
|                | 5208·22                | - Processed by an independent pro-<br>cessor approved in this behalf by<br>the Government of India on the<br>recommendation of the Develop-<br>ment Commissioner for Handlooms  | the duty leviable<br>under sub-heading<br>Nos. 5206.31 to   |
|                | 5208-23                | <ul> <li>- Processed by a factory owned by a<br/>registered handloom co-operative<br/>society or any organisation set up<br/>or approved by Government<br/>for the purpose of development of<br/>handlooms</li> </ul> | Nil   |
|                | 5 <b>208·2</b> 9       | Other   | Duty leviable under sub-heading Nos. 5206.31 to 5206.39 and 5206.90, as the case may be, of this Schedule depending upon the average count of yarn in the fabric and the value per square metre of the fabric |
| 52.0           | 9                      | COTTON FABRICS,—  |   |
| ~              |                        | (a) WOVEN,  |   |
|                |                        | (b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,                            |   |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods   | Rate of additional duty           |
|----------------|------------------------|--|-----------------------------------|
| (1)            | (2)                    | (3)  | (4)                               |
|                | <u></u>                | (c) CONTAINING (i) COTTON,<br>AND (ii) POLYESTER STA-<br>PLE FIBRE (WHETHER OR<br>NOT CONTAINING POLYES-<br>TER FILAMENT YARN BUT<br>NOT ANY OTHER TEXTILE<br>MATERIAL), AND   |                                   |
|                |                        | (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE OR FILAMENT YARN OR BOTH IS MORE THAN FORTY PER CENT, BY WEIGHT OF THE TOTAL FIBRE CONTENT   |                                   |
| ŧ              |                        | -Not containing polyester filament yaru:   |                                   |
|                | 5209.11                | Of value not exceeding rupees<br>twenty-five per square metre  | 4%                                |
|                | 5209 12                | Of value exceeding rupees twenty-<br>five per square metre<br>-Containing polyester filament yarn  | square metre                      |
|                | 5209-21                | Of value not exceeding superstwenty-five per square metre  | 4%                                |
|                | 5209.22                | OD C 1 11 11   | 4% plus 16 paise per square metre |
| 52.10          |                        | COTTON FABRICS,—  (a) WOVEN,  (b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,  (c) CONTAINING (i) COTTON, (ii) POLYESTER STAPLE FIBRE, AND (iii) RAMIE OR ANY ONE OR MORE ANY ONE OR MORE ARTIFICIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), AND  (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN FORTY PER CENT. BY WEIGHT OF THE TOTAL |                                   |
|                | 5210.10                | FIBRE CONTENT  - Of value not exceeding rupees twenty-five per square metre  | 5%                                |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of additional duty                |
|----------------|------------------------|---|--|
| (1)            | (2)                    | (3)   | (4)                                    |
|                | 5210.20                | -Of value exceeding rupees twenty-<br>five per square metre   | 0.4% plus 16 paise<br>per square metre |
| 52.11          | 5211.00                | COTTON FABRICS,—  | 4% plus 16 paise<br>per square metre   |
|                |                        | (a) WOVEN,  (b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, SHRINK-PROOFING, ORGANDIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,—  (c) CONTAINING(i) COTTON, AND (ii) POLYESTER STAPLE FIBRE, AND  (d) OF VALUE EXCEEDING RUPEES TWENTY-FIVE PER  |  |
| 52.12          | 5212.00                | SQUARE METRE.  COTTON FABRICS, COVERED IN HEADING NOS. 52·09, 52·10 AND 52·11,—  (a) WOVEN ON HANDLOOMS, AND  (b) SUBJECTED TO THE PROCESS OF BLEACHING, MERCERISING, DYEING, PRINTING, WATER-PROOFING, ORGADIE PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESI PROCESSES, BY A FACTORY OWNED BY A REGISTERED HANDLOOM CO-OPERATIVE SOCIETY OR ANY ORGANISATION SET UP OR APPROVED BY THE GOVERNMENT FOR PURPOSE OF DEVELOPMENT OF HANDLOOMS. | N-<br>Y<br>Y                           |
| 54.08          | 5408.00                | FABRICS OF MAN-MADE FILA-MENT YARN (INCLUDING FABRICS OBTAINED FROM MATERIALS OF HEADING NOS.54·06 AND 54·07.),—  (a) WOVEN, AND  (b) NOT SUBJECTED TO ANY PROCESS  | Nil                                    |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of additional duty  |
|----------------|------------------------|---|--|
| (1)            | (2)                    | (3)   | (4)  |
| 54.09          |                        | FABRICS OF MAN-MADE FILA-MENT YARN (INCLUDING FA-BRICS OBTAINED FROM MATERIALS OF HEADING NOS. 54.06 AND 54.07 BUT EXCLUDING FABRICS COVERED UNDER HEADING NO. 54.12).  |  |
|                |                        | (a) WOVEN ON LOOMS OTHER<br>THAN HANDLOOMS, AND   |  |
|                |                        | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, DYE-<br>ING, PRINTING, SHRINK-<br>PROOFING, TENTERING,<br>HEAT-SETTING, CREASE-<br>RESISTANT PROCESSING<br>OR ANY OTHER PROCESS<br>OR ANY TWO OR MORE OF<br>THESE PROCESSES WITH<br>THE AID OF POWER OR<br>STEAM. |  |
|                | 5409.10                | - Of value not exceeding rupees three per square metre  | 1%   |
|                | 5409.20                | - Of value exceeding rupees three but<br>not exceeding rupees nine per<br>square metre  | 3 paise per square metre plus 7 per centof the differential amount between the value of the fabric per square metre and Rs. 3 per square metre     |
|                | 5409.30                | <ul> <li>Of value exceeding rupees nine but<br/>not exceeding rupees seventeen<br/>per square metre</li> </ul>  | 45 paise per square metre plus 9 per cent. of the differential amount between the value of the fabric per square metre and Rs. 9 per square metre. |
|                | 5409.40                | - Of value exceeding rupees seventeen<br>but not exceeding rupees twenty per<br>square metre  | metre plus 11 per cent. of the differential amount between the value of the fabric per square metre and Rs. 17 per square metre.                   |
|                | 5409.50                | - Of value exceeding rupees twenty<br>but not exceeding rupees twenty-<br>five per square metre   | 7.5 %  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of additional<br>duty   |
|----------------|------------------------|---|--|
| (1)            | (2)                    | (3)   | (4)  |
|                | 5409.60                | - Of value exceeding rupees twenty-five per square metre  | 10%  |
| 54.10          |                        | FABRICS OF MAN-MADE FILA-<br>MENT YARN (INCLUDING FA-<br>BRICS OBTAINED FROM MA-<br>TERIALS OF HEADING NOS.<br>54.06 AND 54.07 BUT EXCLUD-<br>ING FABRICS COVERED UN-<br>DER HEADING NO. 54.12)—                                |  |
|                |                        | (a) WOVEN ON LOOMS<br>OTHER THAN HAND-<br>LOOMS, AND  |  |
|                |                        | (b) SUBJECTED TO THE PROCESS OF BLEACHING, DYEING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASERESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITHOUT THE AID OF POWER OR STEAM |  |
|                | 5410.10                | Processed without the use of machines   | Nil  |
|                | 5410.20                | Processed with the use of machines  | Sixty per cent. of<br>the duty leviable<br>under heading No.<br>54.09 of this Sche-<br>dule depending<br>upon the value per<br>square metre of<br>the fabric |
| 54.11          |                        | FABRICS OF MAN-MADE FILA<br>MENT YARN (INCLUDING FA-<br>BRICS OBTAINED FROM MA-<br>TERIALS OF HEADING NOS,<br>54.06 AND 54.07 BUT EXCLUD-<br>ING FABRICS COVERED UN-<br>DER HEADING NO. 54.12) —                                | ·  |
|                |                        | (a) WOVEN ON HANDLOOMS, AND   | •  |
|                |                        | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, DYE-<br>ING, PRINTING, SHRINK-<br>PROOFING, TENTERING,<br>HEAT-SETTING, CREASE-<br>RESISTANT PROCESSING<br>OR ANY OTHER PROCESS<br>OR ANY TWO OR MORE OF<br>THESE PROCESSES.    |  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods | Rate of additional duty |
|----------------|------------------------|----------------------|-------------------------|
| (1)            | (2)                    | (3)                  | (4)                     |

 Processed without the aid of power or steam :

5411.11 - Processed without the use of machines

Nil

5411.12 - - Processed with the use of machines

Sixty per cent. of the duty leviable under heading No. 54.09 of this Schedule depending upon the value per square metre of the fabric.

- Processed with the aid of power or steam:

5411.21 -- Processed by a factory owned by a
State Government Handloom
Development Corporation or an
Apex Handloom Co-operative Society
approved, in either case, in this
behalf by Government of India on
the recommendation of the Development Commissioner for Handlooms

Nil

5411.29 - - Other

Duty leviable under heading No. 54.09 of this Schedule depending upon the value per square metre of the fabric.

#### 54.12

- -- FABRICS OF POLYESTER FILA-MENT YARN --
  - (a) WOVEN,
  - (b) SUBJECTED TO THE PRO-CESS OF BLEACHING, DYE-ING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT-SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,
  - (c) CONTAINING, (i) COTTON, AND (ii) POLYESTER STA-PLE FIBRE (NOT CON-TAINING ANY OTHER TEXTILE MATERIAL); AND
  - (d) IN4WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE AND YARN IS LESS THAN SEVENTY PER CENT. BY WEIGHT OF THE TOTAL FIBRE CONTENT.

5412.10 Of value not exceeding rupees twenty-five per square metre

| Heading<br>No. | Sub-<br>heading<br>No.     | Description of goods   | Rate of additional<br>duty  |
|----------------|----------------------------|--|---|
| (1)            | (2)                        | (3)  | (4)   |
|                | 5412.20 -                  | Of value exceeding rupees twenty five per square metre.  | - 10% plus Rs. 2<br>per square metre  |
| 55.97          | 5507.00                    | FABRICS OF MAN-MADE STAI<br>LE FIBRES, —   | P- Nil  |
|                |                            | (a) WOVEN, AND   |   |
|                |                            | (b) NOT SUBJECTED TO AN PROCESS  | Y   |
| <b>5</b> 5.08  |                            | FABRICS OF MAN-MADE STA<br>PLE FIBRES (EXCLUDING FA<br>BRICS COVERED UNDER HEA-<br>DING NOS. 55.11 AND 55.12),—  | . <del>.</del>  |
|                |                            | (a) WOVEN ON LOOMS OTHER THAN HANDLOOMS, AND   |   |
|                | ·                          | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, DYE<br>ING, PRINTING, SHRINK-<br>PROOFING, /TENTERING-<br>HEAT-SETTING, CREASE<br>RESISTANT PROCESSING<br>OR ANY OTHER PROCES<br>OR ANY TWO OR MORE OF<br>THESE PROCESSES WITH<br>THE AID OF POWER OF<br>STEAM | ;<br>;<br>;<br>S<br>F<br>H  |
|                | 5508.10 -                  | Of value not exceeding rupees three per square metre   | 1%  |
| •              | 5508,20 -                  | Of value exceeding rupees three<br>but not exceeding rupees nine<br>per square metre   | 3 paise per square metre plus 7 per cent of the differential amount between the value of the fabric per square metre and Rs. 3 per square metre   |
|                | <b>5</b> 50 <b>8</b> .30 - | Of value exceeding rupees nine but<br>not exceeding rupees seventeen<br>per square metre   | 45 paise per square metre plus 9 per cent. of the differential amount between the value of the fabric per square metre and Rs. 9 per square metre |
|                | 5508.40 - C                | Of value exceeding rupees seventeen<br>but not exceeding rupees twenty<br>per square metre   | metre plus 11 per cent. of the differential amount between the value of the fabric per square metre and Rs. 17 per square metre.                  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of additional duty  |
|----------------|------------------------|---|--|
| (1)            | (2)                    | (3)   | (4)  |
|                | 5508.50                | -Of value exceeding rupees twenty-five per square metre   |  |
|                | 5508.60                | -Of value exceeding rupees twenty-five per square metre   | 10%  |
| 55.09          |                        | FABRICS OF MAN-MADE STA- PLE FIBRES (EXCLUDING FAB- RICS COVERED UNDER HEAD- ING NOS. 55.11 AND 55.12),—  (a) WOVEN ON LOOMS- OTHER THAN HAND- LOOMS, AND  (b) SUBJECTED TO THE PRO- CESS OF BLEACHING, DYE- ING, PRINTING, SHRINK- PROOFING, TENTERING, HEAT-SETTING, CREASE- RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES, WITH- OUT THE AID OF POWER OR STEAM |  |
|                | 5509,10                | - Processed without the use of machines   | Nil  |
|                | 5509.20                | machines  | Sixty per cent. of<br>the duty leviable<br>under heading No.<br>5.08 of this Schedule<br>depending upon the<br>value per square<br>netre of the fabric |
| 55.10          |                        | FABRICS OF MAN-MADE STA- PLE FIBRES (EXCLUDING FAB- RICS COVERED UNDER HEAD- ING NOS. 55.11 AND 55.12),—  (a) WOVEN ON HANDLOOMS, AND  (b) SUBJECTED TO THE PRO- CESS OF BLEACHING, DYE- ING, PRINTING, SHRINK- PROOFING, TENTERING, HEAT-SETTING, CREASE- RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES  Processed without the aid of power or steam:            | -  |
|                | 5510.11 -              | - Processed without the use of machines   | Nil  |

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods | Rate of additional<br>duty |
|----------------|------------------------|----------------------|----------------------------|
| (1)            | (2)                    | (3)                  | (4)                        |

5510.12 - Processed with the use of machines Sixty per cent. of

Sixty per cent, of the duty leviable under heading No. 55.08 of this Schedule depending upon the value per square metre of the fabric

 Processed with the aid of power or steam :

5510.21 - Processed by a factory owned by a
State Government Handloom Development Corporation or an Apex
Handloom Co-operative Society
approved, in either case, in this behalf
by Government of India on the re
commendation of the Development
Commissioner for Handlooms

Nil

5510.29 - - Other

Duty leviable under heading No. 55.08 of this Schedule depending upon the value per square metre of the fabric

#### 55.11

# FABRICS OF POLYESTER STAPLE FIBRE,—

- (a) WOVEN,
- (b) SUBJECTED TO THE PRO-CESS OF BLEACHING, DYE-ING, PRINTING, SHRINK-PROOFING, TENTERING, HEAT SETTING, CREASE-RESISTANT PROCESSING OR ANY OTHER PROCESS OR ANY TWO OR MORE OF THESE PROCESSES,
- (c) CONTAINING COTTON (NOT CONTAINING ANY OTHER TEXTILE MATE-RIAL), AND
- (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS LESS THAN SEVENTY PER CENT. BY WEIGHT OF TOTAL FIBRE CONTENT.
- Woven on looms other than handlooms:

5511.11 -- Of value not exceeding rupees twentyfive per square metre

2%

| Heading<br>No. | Sub-<br>heading<br>No. | Description of goods  | Rate of additional duty           |  |
|----------------|------------------------|---|-----------------------------------|--|
| (1)            | (2)                    | (3)   | (4)                               |  |
|                | 5511.12                | -Of value exceeding rupees twenty-five per square metre   | 2% plus Rs. 2 per<br>square metre |  |
|                |                        | - Woven on handlooms:   |                                   |  |
|                | 5511.21<br>-           | —Processed by a factory owned by a State Government Handloom Development Corporation or an Apex Handloom Co-operative Society approved, in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms |                                   |  |
|                | 5511.28                | —Other fabrics, of value not exceeding rupees twenty-five per square metre  | <b>2</b> %                        |  |
|                | 5511.29                | Other fabrics of value exceeding rupees twenty-five per square metre  |                                   |  |
| 55.12          |                        | FABRICS OF MAN-MADE STA-<br>PLE FIBRES,—  |                                   |  |
|                |                        | (a) WOVEN,  |                                   |  |
|                |                        | (b) SUBJECTED TO THE PRO-<br>CESS OF BLEACHING, DYE-<br>ING, PRINTING, SHRINK-<br>PROOFING, TENTERING,<br>HEAT SETTING, CREASE-<br>RESISTANT PROCESSING<br>OR ANY OTHER PROCESS<br>OR ANY TWO OR MORE<br>OF, THESE PROCESSES,                                     |                                   |  |
|                |                        | (c) CONTAINING (i) COTTON (ii) POLYESTER STAPLE FI BRE, AND(iii)RAMIE OR AN ONE OR MORE OF ARTIFI CIAL STAPLE FIBRES (NOT CONTAINING ANY OTHER TEXTILE MATERIAL), ANI   | Y<br>Y<br>C                       |  |
|                |                        | (d) IN WHICH THE PROPORTION OF POLYESTER STAPLE FIBRE IS MORE THAN FORTY PER CENT, BUT LESTHAN SEVENTY PER CENBY WEIGHT OF THE TOTAFIBRE CONTENT  | -<br>N<br>58<br>T.                |  |

5512.11 —Of value not exceeding rupees twenty- 5% five per square metre

- Woven on looms other than hand-looms :

| Heading<br>No. | Sub-head-<br>ing No. | Description of goods   | Rate of additional duty            |
|----------------|----------------------|--|------------------------------------|
| (I)            | (2)                  | (3)  | (4)                                |
|                | 5515.15              | →Of value exceeding rupees twenty-<br>five per square metre  | 5% plus Rs. 2<br>per square metre  |
|                |                      | -Woven on handlooms:   |                                    |
|                | 5512•21              | —Processed with the aid of power or steam by a factory owned by a State Government Handloom Development Corporation or Apex Handloom Co-operative Society approved in either case, in this behalf by Government of India on the recommendation of the Development Commissioner for Handlooms | Nil                                |
|                | 5512.28              | —Other fabrics, of value not exceed-<br>ing rupees twenty-five per square<br>metre   | 5%                                 |
|                | 5512.29              | —Other fabrics, of value exceeding rupees twenty-five per square metre   | 5% plus Rs. 2 per square metre     |
| 5 <b>8</b> ·01 |                      | WOVEN PILE FABRICS AND<br>CHENILLE FABRICS; TUFTED<br>TEXTILE FABRICS  |                                    |
|                | 5801·10              | — Of wool  | 5%                                 |
|                | 5801.20              | → Of cotton  | 5%                                 |
|                | 5801.30              | Of man-made textile materials  | 10% plus Rs. 2 per square metre    |
| 58.02          |                      | TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS  |                                    |
|                |                      | In or in relation to the manufac-<br>ture of which any process is ordi-<br>narily carried on with the aid of<br>power or steam:  |                                    |
|                | 5802.11              | — Of cotton fabrics, not subjected to any process  | Nil                                |
|                | 5802 • 12            | -Of cotton fabrics, subjected to the process of bleaching, dyeing, printing or any other process or any two or more of these processes   | 5%                                 |
|                | 5802.13              | — Of man-made textile materials, not subjected to any process]   | Nil                                |
|                | 5802.14              | <ul> <li>Of man-made textile materials,<br/>subjected to the process of<br/>bleaching, dyeing, printing or<br/>any other process or any two<br/>or more of these processes</li> </ul>  | 10% plus Rs. 2<br>per square metre |
|                | 5802+90              | -Other   | Nil                                |
| 58·03          | 5803.00              | GAUZE  | 5%                                 |

| Heading<br>No. |         |  | Rate of additional duty  |  |
|----------------|---------|--|--|--|
| (1)            | (2)     | (3)  | (4)  |  |
| 58.04          |         | -Lace, in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or steam:  |  |  |
|                | 5804.11 | Of cotton  | 5%   |  |
|                | 5804.12 | Of man-made textile materials  | 10% plus Rs. 2 per square metre  |  |
| 58.05          |         | EMBROIDERY IN THE PIECE<br>IN STRIPS OR IN MOTIFS  |  |  |
|                |         | -Manufactured with the aid of<br>vertical type automatic shuttle<br>embroidery machines operated<br>with the aid of power:   |  |  |
|                | 2802,11 | Embroidery on base fabrics of silk of Chapter 50.  | 5% plus the duty for<br>the time being levi-<br>able on base fabrics,<br>if not already paid |  |
|                | 5805*12 | Embroidery on base fabrics of<br>wool of Chapter 51.   | Duty for the time<br>being leviable on<br>base fabrics, if not<br>already paid               |  |
|                | 5805.13 | Embroidery on base fabrics of cotton of Chapter 52.  | 20%  |  |
|                | 5805*14 | Embroidery on base fabrics of man-<br>made filament yarn of Chapter<br>54 or fabrics of man-made staple<br>fibres of Chapter 55.   | base fabrics, if not   |  |
| 59.01          |         | TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINT ING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS | •  |  |
|                | 5901.10 | - Of cotton  | 5%   |  |
|                | 5901.30 | - Of man-made textile materials  | 10% plus Rs. 2<br>per square metre   |  |

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|                | Sub-head-<br>ing No. | Description of goods   | Rate of additional duty  |  |  |
|----------------|----------------------|--|--|--|--|
| (1)            | (2)                  | (3)  | (4)  |  |  |
| 59: 02         |                      | TYRE CORD FABRIC OF HIGH<br>TENACITY YARN OF POLYA-<br>MIDES, POLYES TERS OR VIS-<br>COSE RAYON                  |  |  |  |
|                | 5902 · 10            | - Of polyamides  | Rs. 4 per kilogram   |  |  |
|                | 5902:20              | • Of polyesters  | Rs. 4 per kilogram   |  |  |
|                | 5902 · 30            | - Of viscose 1 ayon  | Rs. 2 per kilogram   |  |  |
| 59-03          |                      | TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF HEADING NO., 59.02 |  |  |  |
|                |                      | -Of base fabrics of cotton:  |  |  |  |
|                | 5903-11              | - Coated or laminated with prepar-<br>ations of low-density polyethy-<br>lene                                    | Nil  |  |  |
|                | 5903 19              |  | 5% plus the duty for<br>the time being leviab<br>on base fabrics, if not<br>already paid |  |  |
|                |                      | -Of base fabrics of sman-made textile materials:   |  |  |  |
|                | 5903-21              | Coated or laminated with preparations of low-density polyethylene  | Nil  |  |  |
|                | 5903+29              | - • Other  | 5% plus the duty<br>leviable on base<br>fabrics, if not already<br>paid                  |  |  |
| 59 o5          |                      | RUBBERISED TEXTILE FABRICS.<br>OTHER THAN THOSE OF<br>HEADING NO. 59:02  |  |  |  |
|                | 5905-10              | - Of cotton  | 5%   |  |  |
|                | 5905-20              | - Of man-made textile materials  | 10% plus Rs. 2 per<br>square metre   |  |  |
| 59 <b>∙0</b> 6 | ~                    | Fabrics covered partially or fully with textile flocks or with preparation containing textile flocks:            |  |  |  |
|                |                      | On base fabrics of cotton  | 5% plus the duty for<br>the time being leviab  |  |  |

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| Heading<br>No.                                 | Sub-<br>heading<br>No. | Description of goods   | Rate of additional<br>duty   |
|--|------------------------|--|--|
| (1)  | (2)                    | (3)  | (4)  |
| ,  | 5906.12                | On base fabrics of man-made tex<br>tile materials.   | - 5% plus the duty for the time being leviable on base fabrics; if not already paid. |
| 60 OF KNITTED OR CROCHETED FABRICS, ALL SORTS. |                        |  |  |
|  |                        | —In or in relation to the manufacture of which any process is ord narily carried on with the aid a power or steam: | i-   |
|  | 6001.11                | Of cotton  | 5 %<br>70  |
|  | 6001.12                | Of man-made textile materials  | 10% plus Rs. 2 per square metre.   |

5. In the principal Act, in the Second Schedule, in paragraph 4, for the words "sugar, tobacco, cotton labrics, silk fabrics, woollen fabrics and Amendman-made fabrics", at both the places where they occur, the words, ment of brackets and figure "the goods described in column (3) of the First Sche- the Second dule" shall be substituted.

Schedule.

#### STATEMENT OF OBJECTS AND REASONS

Additional excise duties in lieu of sales-tax are presently being levied on sugar, tobacco, silk fabrics, woollen fabrics, cotton fabrics and manmade fabrics, as per the rates specified in the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957. The tariff entries in this Schedule are adopted from the First Schedule to the Central Excises and Salt Act, 1944.

- 2. It is proposed to specify the central excise tariff by a separate Central Excise Tariff Act which will replace the existing tariff as contained in the First Schedule to the Central Excises and Salt Act, 1944. The new tariff proposed will be more detailed and comprehensive. It is, therefore, necessary to make the requisite consequential changes in the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957, so as to conform to the entries in the new central excise tariff. As regards the rates of duty, by and large, the existing duty structure has been preserved.
  - 3. The Bill seeks to give effect to the above object.

NEW DELHI:

VISHWANATH PRATAP SINGH.

The 29th November, 1985.

# PRESIDENT'S RECOMMENDATION UNDER ARTICLES 117 AND 274 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 355|2|85-TRU (CETB), dated the 29th November, 1985 from Shri Vishwanath Pratap Singh, Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill further to amend the Additional Duties of Excise (Goods of Special Importance) Act, 1957 recommends under clause (1) of article 117 and article 274 of the Constitution, the introduction of the above Bill in Lok Sabha.

#### BILL No. 201 of 1985

A Bill further to amend the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978.

BE it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Additional Duties of Excise (Textiles and Textile Articles) Amendment Act, 1985.

Short title and commencement.

- (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
- 2. In the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978,—

i

(a) section 2 shall be omitted;

ment of Act 40 of 1978.

Amend-

(b) for the Schedule, the following Schedule shall be substituted, namely:—

#### "THE SCHEDULE

#### (See section 3)

#### NOTES

1. In this Schedule, "Chapter" and "heading" mean a Chapter or heading in the Schedule to the Central Excise Tariff Act, 1985.

2. The rules for the interpretation of the Schedule to the Central Excise Tariff Act, 1985, and the Section and Chapter Notes of the said Schedule shall apply for the purposes of classification of goods specified in this Schedule.

| S. No.     | Description of goods  |  |
|------------|---|--|
| (1)        | (2)   |  |
| 1.         | Silk, that is to say, all goods falling within Chapter 50   |  |
| 2          | Wool, that is to say, all goods falling within Chapter 51   |  |
| 3.         | Cotton, that is to say, all goods falling within Chapter 52.  |  |
| 4          | Man-made filaments, that is to say, all goods falling within Chapter 54.  |  |
| <b>5</b> . | Man-made staple fibres, that is to say, all goods falling within Chapter 55.  |  |
| 6          | Terry towelling and similar woven terry fabrics, falling within heading No. 58.02.  |  |
| 7.         | Tulle and other net fabrics, not including woven knitted or crocheted fabrics; lace in the piece, in strips or in motifs, falling within heading No. 58.04. |  |
| 8.         | Knitted or crocheted fabrics, that is to say, all goods falling within Chapter 60.".  |  |

#### STATEMENT OF OBJECTS AND REASONS

Additional duty at the rate of 15 per cent, of the basic excise duty (leviable under the Central Excises and Salt Act, 1944) is leviable on textiles and textile articles specified in the Schedule to the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978. The proceeds from the levy are intended for subsidising the production of controlled fabrics. The tariff entries in the Schedule to the Act are adopted from the First Schedule to the Central Excises and Salt Act, 1944

- 2. It is proposed to specify the central excise tariff by a separate Central Excise Tariff Act which will replace the existing tariff as contained in the First Schedule to the Central Excises and Salt Act, 1944. The new tariff proposed will be more detailed and comprehensive. It is, therefore, necessary to make the requisite consequential changes in the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978. so as to conform to the entries in the new central excise tariff
  - 3. The Bill seeks to give effect to the above object.

NEW DELHI; The 29th November, 1985. VISHWANATH PRATAP SINGE

# PRESIDENTS RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 355|2|85-TRU (CETB), dated the 29th November, 1985 from Shri Vishwanath Pratap Singh. Minister of Finance to the Secretary-General, Lok Sabha.]

The President, having been informed of the subject matter of the proposed Bill further to amend the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978 recommends under clause (1) of article 117 of the Constitution, the introduction of the Bill in Lok Sabha

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#### BILL No. 203 of 1985

A Bill to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 1985-86 for the purposes of Railways.

BE, it enacted by Parliament in the Thirty-sixth Year of the Republic of India as follows:---

1. This Act may be

- 1. This Act may be called the Appropriation (Railways) No: 5 Act, 1985.
- 2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of four hundred thirty-three crore rupees towards defraying the several charges which will come in course of payment during the financial year 1985-86, in respect of the services relating to Railways specified in column 2 of the Schedule.

Appropriation. 3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.\*

Short title.

Issue of Rs. 433, 00,00,000 out of the Consolidated Fund of India for the financial year 1985-26.

## THE SCHEDULE

(See sections 2 and 3)

| I                 | 2  |                        | 3   | •             |
|-------------------|--|------------------------|---|---------------|
| No.<br>of<br>Vote | Services and purposes                            | Voted by<br>Parliament | Sums not exceeding Charged on the Consolidated Fund | Total         |
| 16                | Assets-Acquisition, Construction and Replacement | Rs.                    | Ra.   | Rs.           |
|                   | Other Expenditure                                | 433,00,00,000          | <u> </u>  | 433,00,00,000 |
|                   | Total  | 433,00,00,000          |   | 433,00,00,000 |

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### STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of article 114(1) of the Constitution of India, read with article 115 thereof, to provide for the appropriation out of the Consolidated Fund of India of the moneys required to meet the supplementary expenditure on the grants made by the Lok Sabha for expenditure of the Central Government on Railways for the financial year 1985-86.

MADHAVRAO SCINDIA.

## FRESIDENT'S RECOMMENDATION UNDER ARTICLE 117 OF THE CONSTITUTION OF INDIA

[Copy of letter No. 355|2|85-TRU (CETB), dated the 29th November Madhavrao Scindia, Minister of State for Railways to the Secretary-General.]

The President, having been informed of the subject matter of the proposed Appropriation Bill to authorise payment and appropriation of certain further sums from and out of the Conso'idated Fund of India for the services of the financial year 1985-86 for the purposes of Railways, recommends under clauses (1) and (3) of article 117 of the Constitution of India read with clause (2) of article 115 thereof, the introduction in and consideration by Lok Sabha of the Appropriation Bill.

SUBHASH C. KASHYAP

Secretary-General.